

**EIGHTY-FOURTH GENERAL ASSEMBLY
2012 REGULAR SESSION
DAILY
HOUSE CLIP SHEET**

MAY 8, 2012

HOUSE FILE 2473

H-8514

1 Amend House File 2473 as follows:
2 1. Page 28, after line 1 by inserting:
3 <Sec. _____. NEW SECTION. 15.113 Tax lien and
4 delinquency search requirement.
5 Before authorizing tax incentives or disbursing
6 moneys to a person or business applying for assistance
7 under any of the authority's programs, the authority
8 shall conduct a search for outstanding state or
9 local tax liability, tax liens, or other related
10 delinquencies. The authority shall not authorize tax
11 incentives or disburse moneys if the result of the
12 search shows that the applicant is currently delinquent
13 in the payment of state or local taxes or is otherwise
14 in substantial noncompliance with Iowa tax law.>
15 2. By renumbering as necessary.
By HAGER of Allamakee

H-8514 FILED MAY 7, 2012

HOUSE FILE 2473

H-8515

1 Amend House File 2473 as follows:
2 1. Page 12, by striking lines 2 through 20.
3 2. By renumbering as necessary.
By KEARNS of Lee

H-8515 FILED MAY 7, 2012

REPORT OF THE CONFERENCE COMMITTEE
ON SENATE FILE 2313

To the President of the Senate and the Speaker of the House
of Representatives:

We, the undersigned members of the conference committee appointed to resolve the differences between the Senate and House of Representatives on [Senate File 2313](#), a bill for an Act relating to appropriations to certain state departments, agencies, funds, and certain other entities, providing for regulatory authority, and other properly related matters, respectfully make the following report:

1. That the House amendment, [S-5114](#), to [Senate File 2313](#), as amended, passed, and reprinted by the Senate, is amended to read as follows:

1. Page 1, line 10, after <balance> by inserting <in an amount not to exceed five hundred thousand dollars>

2. Page 1, line 32, by striking <3,901,735> and inserting <4,020,344>

3. Page 1, line 37, by striking <2,548,973> and inserting <2,676,460>

4. Page 1, by striking lines 47 and 48 and inserting:

| | | |
|-------|------|--------------------|
| ..... | FTEs | <u><405,914</u> |
| | | <u>6.88</u> |
| | | 5.00> |

5. Page 1, line 49, by striking <the I3 distribution account> and inserting <the I3 distribution account distribution to other governmental entities for the payment of services related to the integrated information for Iowa system>

6. Page 2, line 1, by striking <0> and inserting
<3,277,946>

7. Page 2, before line 2 by inserting:

<Moneys appropriated in this lettered paragraph shall be
separately accounted for in a distribution account and shall

be distributed to other governmental entities based upon a formula established by the department to pay for services associated with the integrated information for Iowa system provided during the fiscal year by the department.>

8. Page 2, line 5, by striking <966,164> and inserting <995,535>

9. Page 2, line 50, by striking <878,755> and inserting <905,468>

10. Page 3, line 33, by striking <475,000> and inserting <490,000>

11. Page 3, line 47, by striking <1,184,387> and inserting <1,220,391>

12. Page 4, line 5, by striking <582,641> and inserting <600,353>

13. Page 5, line 30, by striking <legislation> and inserting <~~legislation~~ [House File 561](#)>

14. Page 6, by striking lines 31 through 36 and inserting:

<1. GENERAL OFFICE

For salaries, support, maintenance, and miscellaneous purposes:

| | | |
|-------|------|----------------------|
| ..... | \$ | 1,144,013 |
| | | <u>2,194,914</u> |
| ..... | FTEs | 22.88 |
| | | <u>20.00</u> |

2. TERRACE HILL QUARTERS

For salaries, support, maintenance, and miscellaneous purposes for the governor's quarters at Terrace Hill, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|---------------|
| ..... | \$ | 93,111 |
| ..... | FTEs | <u>2.00</u> > |

15. Page 7, line 2, by striking <290,000> and inserting <240,000>

16. Page 7, line 4, by striking <6.00> and inserting

<4.00>

17. Page 7, line 18, by striking <200,022> and inserting <206,103>

18. Page 7, line 26, by striking <997,746> and inserting <1,028,077>

19. Page 7, line 34, by striking <993,685> and inserting <1,100,105>

20. Page 12, line 32, by striking <2,323,370> and inserting <2,393,998>

21. Page 13, line 15, by striking <17,138,488> and inserting <17,659,484>

22. Page 13, line 17, by striking <245.46> and inserting <309.00>

23. Page 14, line 4, by striking <2,810,159> and inserting <2,895,585>

24. Page 14, line 38, by striking <829,086> and inserting <854,289>

25. By striking page 15, line 37, through page 16, line 22, and inserting:

<Sec. _____. Section 80E.1, Code 2011, is amended by adding the following new subsection:

NEW SUBSECTION. 3. The governor's office of drug control policy shall be an independent office, located at the same location as the department of public safety. Administrative support services may be provided to the governor's office of drug control policy by the department of public safety.>

26. Page 16, by striking lines 28 through 32.

ON THE PART OF THE SENATE:

PAM JOCHUM, CHAIRPERSON
MERLIN BARTZ
TOD BOWMAN
JEFF DANIELSON
JONI ERNST

ON THE PART OF THE HOUSE:

RALPH WATTS, CHAIRPERSON
WALT ROGERS
JEFF SMITH

REPORT OF THE CONFERENCE COMMITTEE
ON [SENATE FILE 2316](#)

To the President of the Senate and the Speaker of the House of Representatives:

We, the undersigned members of the conference committee appointed to resolve the differences between the Senate and House of Representatives on [Senate File 2316](#), a bill for an Act relating to and making appropriations to state departments and agencies from the rebuild Iowa infrastructure fund, the technology reinvestment fund, the FY 2009 prison bonding fund, and the endowment for Iowa's health restricted capitals fund, providing for related matters, and including effective date and retroactive applicability provisions, respectfully make the following report:

43. That the House amendment, [S-5148](#), to [Senate File 2316](#), as amended, passed, and reprinted by the Senate, is amended to read as follows:

43. Page 1, line 15, by striking <20,000,000> and inserting
<10,250,000>

2. Page 1, by striking line 16 and inserting:

<The moneys appropriated in this lettered paragraph shall be used according to the department's major maintenance project recommendation list submitted to the Governor's vertical infrastructure advisory committee.>

3. Page 1, line 28, by striking <2,000,000> and inserting
<1,450,000>

4. Page 1, after line 28 by inserting:
FY 2013-2014..... \$ 1,000,000>

5. Page 1, after line 34 by inserting:

<____. ECONOMIC DEVELOPMENT AUTHORITY

43. For equal distribution to regional sports authority districts certified by the department pursuant to section

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15E.321, notwithstanding section 8.57, subsection 6, paragraph "c":

FY 2012-2013..... \$ 500,000

b. For administration and support of the world food prize including the Borlaug/Ruan scholar program, notwithstanding section 8.57, subsection 6, paragraph "c":

FY 2012-2013..... \$ 100,000

c. For roof repairs, restoration of the chapel, and improvements and interior renovation to develop a collections room at the museum at Fort Des Moines:

FY 2012-2013..... \$ 100,000

d. For remodeling, renovations, and related improvements of

a kitchen at a year-round camp for persons with disabilities in a central Iowa city with a population between one hundred ninety-five thousand and two hundred five thousand as determined by the 2010 federal decennial census:

FY 2012-2013..... \$ 125,000

Moneys appropriated in this lettered paragraph are contingent upon receipt of matching funds.>

6. Page 1, line 36, by striking <a.>

7. Page 1, line 41, by striking <5,000,000> and inserting <6,000,000>

8. Page 1, by striking lines 42 through 46.

9. Page 2, by striking lines 2 through 21.

10. Page 2, line 23, before <For> by inserting <a.>

11. Page 2, line 29, by striking <5,459,000> and inserting <6,000,000>

12. Page 2, after line 29 by inserting:

<b. For the restoration and reconstruction of a dam in a county with a population between seventeen thousand seven hundred and seventeen thousand eight hundred as determined by the 2010 federal decennial census, for a lake with public access that has the support of a benefited lake district:

FY 2012-2013..... \$ 2,500,000

FY 2013-2014..... \$ 2,500,000
 The appropriations in this lettered paragraph are conditioned upon the completion of a plan by the benefited lake district to increase public access areas to the lake such as boat ramps and beaches, and to address wastewater treatment systems for homeowners in an effort to reduce pollution and increase the water quality at the lake. The plan shall be submitted to the general assembly no later than December 31, 2012.

c. For the administration of a water trails and low head dam public hazard statewide plan, including salaries, support, maintenance, and miscellaneous purposes, notwithstanding section 8.57, subsection 6, paragraph "c":

FY 2012-2013..... \$ 1,000,000>

13. Page 2, line 45, before <For> by inserting <a.>

14. Page 3, after line 4 by inserting:

<b. To Iowa state university of science and technology to the college of veterinary medicine for renovations and improvements of facilities:

FY 2012-2013..... \$ 400,000

c. To Iowa state university of science and technology to be used for the phase II expansion of a building at the science and technology research park:

FY 2012-2013..... \$ 1,000,000>

15. Page 3, line 32, by striking <500,000> and inserting <250,000>

16. Page 3, after line 32 by inserting:

FY 2013-2014..... \$ 250,000>

17. Page 4, by striking lines 4 through 10 and inserting <following entities for the following fiscal years, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:>

18. Page 4, after line 13 by inserting: <FY 2012-2013>

19. Page 4, after line 20 by inserting: <FY 2012-2013>

20. Page 4, after line 35 by inserting:

<____. DEPARTMENT OF CULTURAL AFFAIRS

For providing a grant to the Grout museum district for the Sullivan brothers veterans museum for costs associated with the oral history exhibit including but not limited to exhibit information technology, computer connectivity, and interactive display technologies:

| | | |
|-------------------|----|----------|
| FY 2012-2013..... | \$ | 150,000 |
| FY 2013-2014..... | \$ | 129,450> |

21. Page 4, after line 41 by inserting: <FY 2012-2013>

22. Page 4, after line 49 by inserting: <FY 2012-2013>

23. Page 4, after line 50 by inserting:

<c. For maintenance and lease costs associated with connections for part III of the Iowa communications network:

| | | |
|-------------------|----|------------|
| FY 2013-2014..... | \$ | 2,727,000> |
|-------------------|----|------------|

24. Page 5, after line 4 by inserting: <FY 2012-2013>

25. Page 5, line 5, by striking <1,742,397> and inserting <1,714,307>

26. Page 5, after line 5 by inserting:

<____. IOWA TELECOMMUNICATIONS AND TECHNOLOGY COMMISSION

43. For a comprehensive audit and appraisal, notwithstanding

section 8.57C, subsection 2:

| | | |
|-------------------|----|---------|
| FY 2012-2013..... | \$ | 500,000 |
|-------------------|----|---------|

Prior to the sale or lease of the Iowa communications network, the network shall conduct a comprehensive accounting to include a complete inventory of all the components included in the network including all fiber, switching stations, end user equipment, and individual components purchased by the network and the state of Iowa since the creation of the network. The network shall then conduct an appraisal of the network to determine the market value of the assets listed in the accounting as well as the market value of the network's current and future operations.

The inventory audit and appraisal shall be conducted by an independent professional firm selected through a competitive bidding process not associated with the network or any of its vendors. The selected firm shall be accredited in business

valuation from either the American institute of certified public accountants or the American society of appraisers, be technology-based, and have extensive industry experience in telecommunications. In addition, the selected firm shall have experience and knowledge regarding the public markets for telecommunications companies, potential buyers of telecommunications networks, and specific attributes of telecommunications networks that impact their valuation.

b. For replacement of equipment for the Iowa communications network:

FY 2012-2013..... \$ 2,198,653

The commission may continue to enter into contracts pursuant to section 8D.13 for the replacement of equipment and for operations and maintenance costs of the network.

In addition to moneys appropriated in this lettered paragraph, the commission may use a financing agreement entered into by the treasurer of state in accordance with section 12.28 for the replacement of equipment for the network. For purposes of this lettered paragraph, the treasurer of state is not subject to the maximum principal limitation contained in section 12.28, subsection 6. Repayment of any amounts financed shall be made from receipts associated with fees charged for use of the network.>

27. Page 5, after line 9 by inserting: <FY 2012-2013>

28. Page 5, after line 12 by inserting: <FY 2012-2013>

29. Page 5, by striking line 18 and inserting:

<FY 2012-2013..... \$ 1,000,000
FY 2013-2014..... \$ 3,000,000>

30. By striking page 5, line 32, through page 6, line 1, and inserting:

<ENDOWMENT FOR IOWA'S HEALTH RESTRICTED CAPITALS FUND ACCOUNT
---- APPROPRIATION

Sec. ____ . ENDOWMENT FOR IOWA'S HEALTH RESTRICTED CAPITALS

FUND ACCOUNT. There is appropriated from the endowment for Iowa's health restricted capitals fund account to the department of corrections for the fiscal year beginning July 1, 2012, and ending June 30, 2013, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For the construction project and one-time furniture, fixture, and equipment costs at Fort Madison:

..... \$ 2,000,000

Sec. _____. REVERSION. For purposes of section 8.33, unless specifically provided otherwise, unencumbered or unobligated moneys made from an appropriation in this division of this Act shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that ends one year after the end of the fiscal year for which the appropriation is made. However, if the project or projects for which such appropriation was made are completed in an earlier fiscal year, unencumbered or unobligated moneys shall revert at the close of that same fiscal year.>

31. Page 6, by striking lines 19 through 33 and inserting:

<MORTGAGE SERVICING SETTLEMENT FUND ---- APPROPRIATION ----
DEPARTMENT OF EDUCATION

Sec. _____. MORTGAGE SERVICING SETTLEMENT FUND. There is appropriated from the mortgage servicing settlement fund to the department of education for the fiscal year beginning July 1, 2012, and ending June 30, 2013, the following amount, or so much thereof as is necessary, to be used for the purpose designated:

For major renovation and major repair needs, including health, life, and fire safety needs and for compliance with the federal Americans with Disabilities Act, and for routine maintenance and building operations, for buildings and facilities under the purview of the community colleges:

..... \$ 5,000,000>

32. Page 6, line 40, by striking <one year> and inserting

<three years>

33. Page 7, line 28, by striking <paragraph b, is> and inserting <paragraphs a and b, are>

34. Page 7, after line 29 by inserting:

<a. For the construction project and one-time furniture, fixture, and equipment costs at Fort Madison:

| | |
|-------------------|--------------------------|
| FY 2011-2012..... | \$ 5,155,077 |
| FY 2012-2013..... | \$ 18,269,124 |
| | <u>16,269,124</u> |
| FY 2013-2014..... | \$ 3,000,000 |

35. Page 7, line 37, by striking <paragraph c, is> and inserting <paragraphs c through f, are>

36. Page 8, after line 3 by inserting:

<d. For construction, renovation, and related improvements for phase II of the agricultural and biosystems engineering complex, including classrooms, laboratories, and offices at Iowa state university of science and technology:

| | |
|-------------------|--------------------------|
| FY 2011-2012..... | \$ 1,000,000 |
| FY 2012-2013..... | \$ 20,800,000 |
| | <u>19,050,000</u> |
| FY 2013-2014..... | \$ 20,000,000 |
| | <u>21,750,000</u> |
| FY 2014-2015..... | \$ 18,600,000 |

e. For the renovation and related improvements to the dental science building at the state university of Iowa including but not limited to renovation of clinical spaces and development of a multidisciplinary clinical area:

| | |
|-------------------|--------------------------|
| FY 2011-2012..... | \$ 1,000,000 |
| FY 2012-2013..... | \$ 12,000,000 |
| | <u>10,250,000</u> |
| FY 2013-2014..... | \$ 8,000,000 |
| | <u>9,750,000</u> |
| FY 2014-2015..... | \$ 8,000,000 |

f. For renovation and related improvements for Bartlett hall at the university of northern Iowa including providing

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faculty offices, seminar rooms, and laboratories in the building and the associated demolition of Baker hall:

| | |
|-------------------|-------------------------|
| FY 2011-2012..... | \$ 1,000,000 |
| FY 2012-2013..... | \$ 8,286,000 |
| | 7,786,000 |
| FY 2013-2014..... | \$ 9,767,000 |
| | 10,267,000 |
| FY 2014-2015..... | \$ 1,947,000> |

37. Page 8, after line 12 by inserting:

<Sec. _____. 2011 Iowa Acts, chapter 133, section 3, subsection 5, paragraph a, is amended to read as follows:

43. To be used for medical contracts under the medical assistance program for technology upgrades necessary to support Medicaid claims and other health operations, worldwide HIPAA claims transactions and coding requirements, and the Iowa automated benefits calculation system:

| | |
|-------------------|-------------------------|
| FY 2011-2012..... | \$ 3,494,176 |
| FY 2012-2013..... | \$ 4,667,600 |
| | 4,120,037 |
| FY 2013-2014..... | \$ 4,267,600 |
| | 4,815,163 |
| FY 2014-2015..... | \$ 1,945,684> |

38. Page 8, line 14, by striking <paragraph a,>

39. Page 8, after line 15 by inserting:

8. DEPARTMENT OF PUBLIC SAFETY>

40. Page 8, after line 50 by inserting:

<b. For transfer to a firefighter association in a county with a population between ninety thousand and ninety-five thousand as determined by the 2010 federal decennial census for a ~~driving simulator to enhance the association's emergency vehicle operations course~~ firearms training simulator:

| | |
|-------------------|------------|
| FY 2011-2012..... | \$ 80,000> |
|-------------------|------------|

41. Page 9, by striking lines 17 through 50 and inserting:

<(ii) (A) However Except as otherwise provided in subparagraph part (B), in lieu of the deposit in subparagraph

subdivision (i), for the fiscal ~~year~~ years beginning July 1, 2010, July 1, 2011, and July 1, 2013, and for each fiscal year thereafter until the principal and interest on all bonds issued by the treasurer of state pursuant to section 12.87 are paid, as determined by the treasurer of state, sixty-four million seven hundred fifty thousand dollars of the excess moneys directed to be deposited in the rebuild Iowa infrastructure fund under subparagraph subdivision (i) shall be deposited in the general fund of the state.

(B) For the fiscal year beginning July 1, 2012 and ending June 30, 2013, thirty-eight million seven hundred fifty thousand dollars shall be deposited in the general fund of the state and the next twenty million dollars shall be deposited in the technology reinvestment fund.

Sec. _____. Section 8.57C, subsection 3, paragraph a, Code Supplement 2011, is amended to read as follows:

43. There is appropriated from the general fund of the state for the fiscal year beginning July 1, ~~2012~~ 2013, and for each subsequent fiscal year thereafter, the sum of seventeen million five hundred thousand dollars to the technology reinvestment fund.>

42. Page 10, before line 1 by inserting:

<Sec. _____. Section 15F.204, subsection 8, paragraph g, Code Supplement 2011, is amended to read as follows:

g. ~~For the each~~ for the fiscal year for the fiscal period beginning July 1, 2012, and ending June 30, ~~2013~~ 2014, the sum of five million dollars.>

43. Page 10, by striking lines 36 through 40 and inserting:

<_____. Title page, by striking lines 4 and 5 and inserting <endowment for Iowa's health restricted capitals fund, and the mortgage servicing settlement fund, providing for related>>

ON THE PART OF THE SENATE:

MATT McCOY, CHAIRPERSON
DARYL BEALL
ROBERT E. DVORSKY

ON THE PART OF THE HOUSE:

DAN HUSEMAN, CHAIRPERSON
ROYD CHAMBERS
DENNIS COHOON
LEE HEIN
BRIAN QUIRK

REPORT OF THE CONFERENCE COMMITTEE
ON [SENATE FILE 2321](#)

To the President of the Senate and the Speaker of the House of Representatives:

We, the undersigned members of the conference committee appointed to resolve the differences between the Senate and House of Representatives on [Senate File 2321](#), a bill for an Act relating to the funding of, the operation of, and appropriation of moneys to the college student aid commission, the department for the blind, the department of education, and the state board of regents, and providing effective date provisions, respectfully make the following report:

1. That the House recedes from its amendment, [S-5145](#).

2. That [Senate File 2321](#), as amended, passed, and reprinted

by the Senate, is amended to read as follows:

1. By striking everything after the enacting clause and inserting:

<DIVISION I

FY 2012-2013 EDUCATION APPROPRIATIONS

Section 1. 2011 Iowa Acts, chapter 132, section 7, subsection 1, paragraph a, is amended to read as follows:

a. For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|-----------|
| ..... | \$ | 1,065,005 |
| ..... | FTEs | 15.00 |

(1) The state board of regents shall submit a monthly financial report in a format agreed upon by the state board of regents office and the legislative services agency.

(2) The state board of regents may transfer moneys appropriated under paragraphs "b", "c", and "d", to any of the centers specified in paragraph "b", "c", or "d", if the board notifies, in writing, the general assembly and the legislative

services agency of the amount, the date, and the purpose of the transfer.

MIDWESTERN HIGHER EDUCATION COMPACT

Sec. 2. 2011 Iowa Acts, chapter 132, section 32, is amended

to read as follows:

SEC. 32. There is appropriated from the general fund of the state to the department of education for the following fiscal years, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

To be distributed to the midwestern higher education compact

to pay Iowa's member state annual obligation:

| | | |
|-------------------|----|-------------------|
| FY 2010-2011..... | \$ | 39,000 |
| FY 2011-2012..... | \$ | 100,000 |
| FY 2012-2013..... | \$ | 50,000 |
| | | <u>100,000</u> |

Notwithstanding section 8.33, moneys appropriated in this section, to the department of education for purposes of paying Iowa's member state annual obligation under the midwestern higher education compact, that remain unencumbered or unobligated at the close of the fiscal year beginning July 1, 2010, and ending June 30, 2011, shall not revert but shall remain available for expenditure for the purpose designated until the close of the succeeding fiscal year.

DEPARTMENT FOR THE BLIND

Sec. 3. 2011 Iowa Acts, chapter 132, section 97, is amended

to read as follows:

SEC. 97. ADMINISTRATION. There is appropriated from the general fund of the state to the department for the blind for the fiscal year beginning July 1, 2012, and ending June 30, 2013, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

1. For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time

equivalent positions:

| | | |
|------------|----|--------------------|
| ..... | \$ | 845,908 |
| | | <u>1,691,815</u> |
| FTEs | | 88.00 |

2. For costs associated with universal access to audio information over the phone on demand for blind and print handicapped Iowans:

| | | |
|-------|----|-------------------|
| ..... | \$ | 25,000 |
| | | <u>50,000</u> |

COLLEGE STUDENT AID COMMISSION

Sec. 4. 2011 Iowa Acts, chapter 132, section 98, is amended to read as follows:

SEC. 98. There is appropriated from the general fund of the state to the college student aid commission for the fiscal year beginning July 1, 2012, and ending June 30, 2013, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. GENERAL ADMINISTRATION

For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|------------|----|--------------------|
| ..... | \$ | 116,472 |
| | | <u>232,943</u> |
| FTEs | | 3.95 |

2. STUDENT AID PROGRAMS

For payments to students for the Iowa grant program established in section 261.93:

| | | |
|-------|----|--------------------|
| ..... | \$ | 395,589 |
| | | <u>791,177</u> |

3. ~~DES MOINES UNIVERSITY~~ HEALTH CARE PROFESSIONAL RECRUITMENT PROGRAM

For ~~forgivable loans to Iowa students attending Des Moines university~~ osteopathic medical center under the ~~forgivable loan~~ repayment program for health care

professionals established pursuant to section 261.19:

..... \$ ~~162,987~~
325,973

4. NATIONAL GUARD EDUCATIONAL ASSISTANCE PROGRAM

For purposes of providing national guard educational assistance under the program established in section 261.86:

..... \$ ~~1,593,117~~
4,800,233

5. TEACHER SHORTAGE LOAN FORGIVENESS PROGRAM

For the teacher shortage loan forgiveness program established in section 261.112:

..... \$ ~~196,226~~
392,452

6. ALL IOWA OPPORTUNITY FOSTER CARE GRANT PROGRAM

For purposes of the all Iowa opportunity foster care grant program established pursuant to section 261.6:

..... \$ ~~277,029~~
554,057

7. ALL IOWA OPPORTUNITY SCHOLARSHIP PROGRAM

a. For purposes of the all Iowa opportunity scholarship program established pursuant to section 261.87:

..... \$ ~~1,120,427~~
2,240,854

b. If the moneys appropriated by the general assembly to the college student aid commission for fiscal year 2012-2013 for purposes of the all Iowa opportunity scholarship program exceed \$500,000, "eligible institution" as defined in section 261.87, shall, during fiscal year 2012-2013, include accredited private institutions as defined in section 261.9, subsection 1.

8. REGISTERED NURSE AND NURSE EDUCATOR LOAN FORGIVENESS PROGRAM

a. For purposes of the registered nurse and nurse educator loan forgiveness program established pursuant to section 261.23:

..... \$ ~~40,426~~
80,852

b. It is the intent of the general assembly that the commission continue to consider moneys allocated pursuant to this subsection as moneys that meet the state matching funds requirements of the federal leveraging educational assistance program and the federal supplemental leveraging educational assistance program established under the Higher Education Act of 1965, as amended.

9. BARBER AND COSMETOLOGY ARTS AND SCIENCES TUITION GRANT PROGRAM

For purposes of the barber and cosmetology arts and sciences tuition grant program established pursuant to section 261.18:

..... \$ ~~18,469~~
36,938

10. SKILLED WORKFORCE SHORTAGE TUITION GRANTS

For purposes of providing skilled workforce shortage tuition grants in accordance with section 261.130:

..... \$ 5,000,000

Notwithstanding section 8.33, moneys appropriated in this subsection that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that begins July 1, 2014.

DEPARTMENT OF EDUCATION

Sec. 5. 2011 Iowa Acts, chapter 132, section 102, is amended to read as follows:

SEC. 102. There is appropriated from the general fund of the state to the department of education for the fiscal year beginning July 1, 2012, and ending June 30, 2013, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. GENERAL ADMINISTRATION

For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|----------------------|
| ..... | \$ | 2,956,906 |
| | | <u>5,913,812</u> |
| ..... | FTEs | 81.67 |

2. VOCATIONAL EDUCATION ADMINISTRATION

For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|--------------------|
| ..... | \$ | 224,638 |
| | | <u>598,197</u> |
| ..... | FTEs | 11.50 |

3. VOCATIONAL REHABILITATION SERVICES DIVISION

a. For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|----------------------|
| ..... | \$ | 2,481,584 |
| | | <u>4,963,168</u> |
| ..... | FTEs | 255.00 |

For purposes of optimizing the job placement of individuals with disabilities, the division shall make its best efforts to work with community rehabilitation program providers for job placement and retention services for individuals with significant disabilities and most significant disabilities. By January 15, 2013, the division shall submit a written report to the general assembly on the division's outreach efforts with community rehabilitation program providers.

b. For matching funds for programs to enable persons with severe physical or mental disabilities to function more independently, including salaries and support, and for not more than the following full-time equivalent position:

| | | |
|-------|------|-------------------|
| ..... | \$ | 19,564 |
| | | <u>39,128</u> |
| ..... | FTEs | 1.00 |

c. For the entrepreneurs with disabilities program

established pursuant to section 259.4, subsection 9:

| | | |
|-------|----|-------------------|
| ..... | \$ | 72,768 |
| | | <u>145,535</u> |

d. For costs associated with centers for independent living:

| | | |
|-------|----|-------------------|
| ..... | \$ | 20,147 |
| | | <u>40,294</u> |

4. STATE LIBRARY

a. For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|--------------------|
| ..... | \$ | 604,810 |
| | | <u>2,215,063</u> |
| ..... | FTEs | 17.00 |
| | | <u>29.00</u> |

b. For the enrich Iowa program established under section 256.57:

| | | |
|-------|----|--------------------|
| ..... | \$ | 837,114 |
| | | <u>2,174,228</u> |

~~5. LIBRARY SERVICE AREA SYSTEM~~

~~For state aid:~~

| | | |
|-------|----|--------------------|
| | \$ | 502,722 |
|-------|----|--------------------|

6. PUBLIC BROADCASTING DIVISION

For salaries, support, maintenance, capital expenditures, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|----------------------|
| ..... | \$ | 3,327,011 |
| | | <u>6,969,021</u> |
| ..... | FTEs | 82.00 |

~~7. REGIONAL TELECOMMUNICATIONS COUNCILS~~

~~For state aid:~~

| | | |
|-------|----|--------------------|
| | \$ | 496,457 |
|-------|----|--------------------|

~~The regional telecommunications councils established in section 8D.5 shall use the moneys appropriated in this subsection to provide technical assistance for network classrooms, planning and troubleshooting for local area~~

~~networks, scheduling of video sites, and other related support activities.~~

8. VOCATIONAL EDUCATION TO SECONDARY SCHOOLS

For reimbursement for vocational education expenditures made by secondary schools:

| | | |
|-------|----|----------------------|
| ..... | \$ | 1,315,067 |
| | | <u>2,630,134</u> |

Moneys appropriated in this subsection shall be used to reimburse school districts for vocational education expenditures made by secondary schools to meet the standards set in sections 256.11, 258.4, and 260C.14.

9. SCHOOL FOOD SERVICE

For use as state matching funds for federal programs that shall be disbursed according to federal regulations, including salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|----------------------|
| ..... | \$ | 1,088,399 |
| | | <u>2,176,797</u> |
| ..... | FTEs | 20.58 |

10. EARLY CHILDHOOD IOWA FUND ---- GENERAL AID

For deposit in the school ready children grants account of the early childhood Iowa fund created in section 256I.11:

| | | |
|-------|----|----------------------|
| ..... | \$ | 2,693,057 |
| | | <u>5,386,113</u> |

a. From the moneys deposited in the school ready children grants account for the fiscal year beginning July 1, 2012, and ending June 30, 2013, not more than \$265,950 is allocated for the early childhood Iowa office and other technical assistance activities. The early childhood Iowa state board shall direct staff to work with the early childhood stakeholders alliance created in section 256I.12 to inventory technical assistance needs. Moneys allocated under this lettered paragraph may be used by the early childhood Iowa state board for the purpose of skills development and support for ongoing training of

staff. However, except as otherwise provided in this subsection, moneys shall not be used for additional staff or for the reimbursement of staff.

b. As a condition of receiving moneys appropriated in this subsection, each early childhood Iowa area board shall report to the early childhood Iowa state board progress on each of the local indicators approved by the area board. Each early childhood Iowa area board must also submit an annual budget for the area's comprehensive school ready children grant developed for providing services for children from birth through five years of age, and provide other information specified by the early childhood Iowa state board, including budget amendments as needed. The early childhood Iowa state board shall establish a submission deadline for the annual budget and any budget amendments that allow a reasonable period of time for preparation by the early childhood Iowa area boards and for review and approval or request for modification of the materials by the early childhood Iowa state board. In addition, each early childhood Iowa area board must continue to comply with reporting provisions and other requirements adopted by the early childhood Iowa state board in implementing section 256I.9.

c. Of the amount appropriated in this subsection for deposit in the school ready children grants account of the early childhood Iowa fund, \$2,318,018 shall be used for efforts to improve the quality of early care, health, and education programs. Moneys allocated pursuant to this paragraph may be used for additional staff and for the reimbursement of staff. The early childhood Iowa state board may reserve a portion of the allocation, not to exceed \$88,650, for the technical assistance expenses of the early childhood Iowa state office, including the reimbursement of staff, and shall distribute the remainder to early childhood Iowa areas for local quality improvement efforts through a methodology identified by the early childhood Iowa state board to make the most productive use of the funding, which may

include use of the distribution formula, grants, or other means.

d. Of the amount appropriated in this subsection for deposit in the school ready children grants account of the early childhood Iowa fund, \$825,030 shall be used for support of professional development and training activities for persons working in early care, health, and education by the early childhood Iowa state board in collaboration with the professional development component group of the early childhood Iowa stakeholders alliance maintained pursuant to section 256I.12, subsection 7, paragraph "b", and the early childhood Iowa area boards. Expenditures shall be limited to professional development and training activities agreed upon by the parties participating in the collaboration.

11. EARLY CHILDHOOD IOWA FUND ---- PRESCHOOL TUITION ASSISTANCE

a. For deposit in the school ready children grants account of the early childhood Iowa fund created in section 256I.11:

| | | |
|-------|----|------------------|
| ..... | \$ | <u>2,714,439</u> |
| | | <u>5,428,877</u> |

b. The amount appropriated in this subsection shall be used for early care, health, and education programs to assist low-income parents with tuition for preschool and other supportive services for children ages three, four, and five who are not attending kindergarten in order to increase the basic family income eligibility requirement to not more than 200 percent of the federal poverty level. In addition, if sufficient funding is available after addressing the needs of those who meet the basic income eligibility requirement, an early childhood Iowa area board may provide for eligibility for those with a family income in excess of the basic income eligibility requirement through use of a sliding scale or other copayment provisions.

12. EARLY CHILDHOOD IOWA FUND ---- FAMILY SUPPORT AND PARENT EDUCATION

a. For deposit in the school ready children grants account of the early childhood Iowa fund created in section 256I.11:

..... \$ ~~6,182,217~~
12,364,434

b. The amount appropriated in this subsection shall be used for family support services and parent education programs targeted to families expecting a child or with newborn and infant children through age five and shall be distributed using the distribution formula approved by the early childhood Iowa state board and shall be used by an early childhood Iowa area board only for family support services and parent education programs targeted to families expecting a child or with newborn and infant children through age five.

c. In order to implement the legislative intent stated in sections 135.106 and 256I.9, that priority for home visitation program funding be given to programs using evidence-based or promising models for home visitation, it is the intent of the general assembly to phase in the funding priority as follows:

(1) By July 1, 2013, 25 percent of state funds expended for home visiting programs are for evidence-based or promising program models.

(2) By July 1, 2014, 50 percent of state funds expended for home visiting programs are for evidence-based or promising program models.

(3) By July 1, 2015, 75 percent of state funds expended for home visiting programs are for evidence-based or promising program models.

(4) By July 1, 2016, 90 percent of state funds expended for home visiting programs are for evidence-based or promising program models. The remaining 10 percent of funds may be used for innovative program models that do not yet meet the definition of evidence-based or promising programs.

d. For the purposes of this subsection, unless the context requires:

(1) "Evidence-based program" means a program that is based on scientific evidence demonstrating that the program model is

effective. An evidence-based program shall be reviewed on site and compared to program model standards by the model developer or the developer's designee at least every five years to ensure that the program continues to maintain fidelity with the program model. The program model shall have had demonstrated significant and sustained positive outcomes in an evaluation utilizing a well-designed and rigorous randomized controlled research design or a quasi-experimental research design, and the evaluation results shall have been published in a peer-reviewed journal.

(2) "Family support programs" includes group-based parent education or home visiting programs that are designed to strengthen protective factors, including parenting skills, increasing parental knowledge of child development, and increasing family functioning and problem solving skills. A family support program may be used as an early intervention strategy to improve birth outcomes, parental knowledge, family economic success, the home learning environment, family and child involvement with others, and coordination with other community resources. A family support program may have a specific focus on preventing child maltreatment or ensuring children are safe, healthy, and ready to succeed in school.

(3) "Promising program" means a program that meets all of the following requirements:

(a) The program conforms to a clear, consistent family support model that has been in existence for at least three years.

(b) The program is grounded in relevant empirically-based knowledge.

(c) The program is linked to program-determined outcomes.

(d) The program is associated with a national or state organization that either has comprehensive program standards that ensure high-quality service delivery and continuous program quality improvement or the program model has demonstrated through the program's benchmark outcomes that the program has achieved significant positive outcomes equivalent

to those achieved by program models with published significant and sustained results in a peer-reviewed journal.

(e) The program has been awarded the Iowa family support credential and has been reviewed on site at least every five years to ensure the program's adherence to the Iowa family support standards approved by the early childhood Iowa state board created in section 256I.3 or a comparable set of standards. The on-site review is completed by an independent review team that is not associated with the program or the organization administering the program.

e. (1) The data reporting requirements adopted by the early childhood Iowa state board pursuant to section 256I.4 for the family support programs targeted to families expecting a child or with newborn and infant children through age five and funded through the board shall require the programs to participate in a state administered internet-based data collection system by July 1, 2013. The data reporting requirements shall be developed in a manner to provide for compatibility with local data collection systems. The state board's annual report submitted each January to the governor and general assembly under section 256I.4 shall include family support program outcomes beginning with the January 2015 report.

(2) The data on families served that is collected by the family support programs funded through the early childhood Iowa initiative shall include but is not limited to basic demographic information, services received, funding utilized, and program outcomes for the children and families served. The state board shall adopt performance benchmarks for the family support programs and shall revise the Iowa family support credential to incorporate the performance benchmarks on or before January 1, 2014.

(3) The state board shall identify minimum competency standards for the employees and supervisors of family support programs funded through the early childhood Iowa initiative.

The state board shall submit recommendations concerning the standards to the governor and general assembly on or before January 1, 2014.

(4) On or before January 1, 2013, the state board shall adopt criminal and child abuse record check requirements for the employees and supervisors of family support programs funded through the early childhood Iowa initiative.

(5) The state board shall develop a plan to implement a coordinated intake and referral process for publicly funded family support programs in order to engage the families expecting a child or with newborn and infant children through age five in all communities in the state by July 1, 2015.

13. BIRTH TO AGE THREE SERVICES

For expansion of the federal Individuals with Disabilities Education Improvement Act of 2004, Pub. L. No. 108-446, as amended to January 1, 2012, birth through age three services due to increased numbers of children qualifying for those services:

| | | |
|-------|----|--------------------|
| ..... | \$ | 860,700 |
| | | <u>1,721,400</u> |

From the moneys appropriated in this subsection, \$383,769 shall be allocated to the child health specialty clinic at the state university of Iowa to provide additional support for infants and toddlers who are born prematurely, drug-exposed, or medically fragile.

14. TEXTBOOKS OF NONPUBLIC SCHOOL PUPILS

To provide moneys for costs of providing textbooks to each resident pupil who attends a nonpublic school as authorized by section 301.1:

| | | |
|-------|----|--------------------|
| ..... | \$ | 280,107 |
| | | <u>560,214</u> |

Funding under this subsection is limited to \$20 per pupil and shall not exceed the comparable services offered to resident public school pupils.

15. CORE CURRICULUM AND CAREER INFORMATION AND

DECISION-MAKING SYSTEM

For purposes of implementing the statewide core curriculum for school districts and accredited nonpublic schools and a state-designated career information and decision-making system:

| | | |
|-------|----|------------------|
| ..... | \$ | <u>500,000</u> |
| | | <u>1,000,000</u> |

16. STUDENT ACHIEVEMENT AND TEACHER QUALITY PROGRAM

For purposes of the student achievement and teacher quality program established pursuant to chapter 284, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|------------------|
| ..... | \$ | <u>2,392,500</u> |
| | | <u>4,785,000</u> |
| ..... | FTEs | <u>2.00</u> |

17. JOBS FOR AMERICA'S GRADUATES

For school districts to provide direct services to the most at-risk senior high school students enrolled in school districts through direct intervention by a jobs for America's graduates specialist:

| | | |
|-------|----|----------------|
| ..... | \$ | <u>20,000</u> |
| | | <u>540,000</u> |

18. COMMUNITY COLLEGES

a. For general state financial aid to merged areas as defined in section 260C.2 in accordance with chapters 258 and 260C:

| | | |
|-------|----|--------------------|
| ..... | \$ | <u>81,887,324</u> |
| | | <u>177,274,647</u> |

~~The funds appropriated in this subsection shall be allocated~~

~~pursuant to the formula established in section 260C.18C.~~

Notwithstanding the allocation formula in section 260C.18C, the funds appropriated in this subsection shall be allocated as follows:

| | | |
|--------------------------|----|------------------|
| (1) Merged Area I | \$ | <u>8,815,803</u> |
| (2) Merged Area II | \$ | |

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| | |
|------------|---------------------------|
| 9,196,145 | |
| (3) | Merged Area III \$ |
| 8,473,561 | |
| (4) | Merged Area IV \$ |
| 4,164,164 | |
| (5) | Merged Area V \$ |
| 9,859,104 | |
| (6) | Merged Area VI \$ |
| 8,113,382 | |
| (7) | Merged Area VII \$ |
| 12,193,896 | |
| (8) | Merged Area IX \$ |
| 15,262,118 | |
| (9) | Merged Area X \$ |
| 27,387,664 | |
| (10) | Merged Area XI \$ |
| 28,219,579 | |
| (11) | Merged Area XII \$ |
| 9,971,081 | |
| (12) | Merged Area XIII \$ |
| 10,444,823 | |
| (13) | Merged Area XIV \$ |
| 4,235,051 | |
| (14) | Merged Area XV \$ |
| 13,275,582 | |
| (15) | Merged Area XVI \$ |
| 7,662,694 | |

b. For distribution to community colleges to supplement
faculty salaries:

| | | |
|-------|----|----------------|
| ..... | \$ | <u>250,000</u> |
| | | 500,000 |

c. For deposit in the workforce training and economic
development funds created pursuant to section 260C.18A:

| | | |
|-------|----|------------------|
| ..... | \$ | <u>2,500,000</u> |
| | | 8,000,000 |

d. For deposit in the gap tuition assistance fund

established pursuant to section 260I.2, subsection 2:

..... \$ 2,000,000

STATE BOARD OF REGENTS

Sec. 6. 2011 Iowa Acts, chapter 132, section 103, is amended

to read as follows:

SEC. 103. There is appropriated from the general fund of the state to the state board of regents for the fiscal year beginning July 1, 2012, and ending June 30, 2013, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. OFFICE OF STATE BOARD OF REGENTS

a. For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

..... \$ ~~532,503~~

1,065,005

..... FTEs 15.00

The state board of regents shall submit a monthly financial report in a format agreed upon by the state board of regents office and the legislative services agency. The report submitted in December 2012 shall include the five-year graduation rates for the regents universities.

b. For moneys to be allocated to the southwest Iowa graduate studies center:

..... \$ ~~43,736~~

87,471

c. For moneys to be allocated to the siouxland interstate metropolitan planning council for the tristate graduate center under section 262.9, subsection 22:

..... \$ ~~33,301~~

66,601

d. For moneys to be allocated to the quad-cities graduate studies center:

..... \$ ~~64,888~~

129,776

The board may transfer moneys appropriated under paragraph "b", "c", or "d", of this subsection to any of the other centers specified in paragraph "b", "c", or "d", if the board notifies, in writing, the general assembly and the legislative services agency of the amount, the date, and the purpose of the transfer.

e. For moneys to be distributed to Iowa public radio for public radio operations:

| | | |
|-------|----|--------------------|
| ..... | \$ | 195,784 |
| | | <u>391,568</u> |

2. STATE UNIVERSITY OF IOWA

a. General university, including lakeside laboratory

For salaries, support, maintenance, equipment, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|------------------------|
| ..... | \$ | 104,868,656 |
| | | <u>216,414,572</u> |
| ..... | FTEs | 5,058.55 |

b. Oakdale campus

For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|----------------------|
| ..... | \$ | 1,093,279 |
| | | <u>2,186,558</u> |
| ..... | FTEs | 38.25 |

c. State hygienic laboratory

For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|----------------------|
| ..... | \$ | 1,768,358 |
| | | <u>3,536,716</u> |
| ..... | FTEs | 102.50 |

d. Family practice program

For allocation by the dean of the college of medicine, with

approval of the advisory board, to qualified participants to carry out the provisions of chapter 148D for the family practice program, including salaries and support, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|--------------------|
| ..... | \$ | 894,133 |
| | | <u>1,788,265</u> |
| ..... | FTEs | 190.40 |

e. Child health care services

For specialized child health care services, including childhood cancer diagnostic and treatment network programs, rural comprehensive care for hemophilia patients, and the Iowa high-risk infant follow-up program, including salaries and support, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|--------------------|
| ..... | \$ | 329,728 |
| | | <u>659,456</u> |
| ..... | FTEs | 57.97 |

f. Statewide cancer registry

For the statewide cancer registry, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|-------------------|
| ..... | \$ | 74,526 |
| | | <u>149,051</u> |
| ..... | FTEs | 2.10 |

g. Substance abuse consortium

For moneys to be allocated to the Iowa consortium for substance abuse research and evaluation, and for not more than the following full-time equivalent position:

| | | |
|-------|------|-------------------|
| ..... | \$ | 27,765 |
| | | <u>55,529</u> |
| ..... | FTEs | 1.00 |

h. Center for biocatalysis

For the center for biocatalysis, and for not more than the following full-time equivalent positions:

| | | |
|-------|----|--------------------|
| ..... | \$ | 361,864 |
| | | <u>723,727</u> |

..... FTEs 6.28

i. Primary health care initiative

For the primary health care initiative in the college of medicine, and for not more than the following full-time equivalent positions:

..... \$ ~~324,465~~
648,930

..... FTEs 5.89

From the moneys appropriated in this lettered paragraph, \$254,889 shall be allocated to the department of family practice at the state university of Iowa college of medicine for family practice faculty and support staff.

j. Birth defects registry

For the birth defects registry, and for not more than the following full-time equivalent position:

..... \$ ~~19,144~~
38,288

..... FTEs 1.00

k. Larned A. Waterman Iowa nonprofit resource center

For the Larned A. Waterman Iowa nonprofit resource center, and for not more than the following full-time equivalent positions:

..... \$ ~~81,270~~
162,539

..... FTEs 2.75

l. Iowa online advanced placement academy science, technology, engineering, and mathematics initiative

For the establishment of the Iowa online advanced placement academy science, technology, engineering, and mathematics initiative:

..... \$ ~~240,925~~
481,849

m. For the Iowa flood center for use by the university's college of engineering pursuant to section 466C.1:

..... \$ 1,500,000

3. IOWA STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY

a. General university

For salaries, support, maintenance, equipment, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|-----------------------|
| ..... | \$ | 82,172,599 |
| | | <u>169,577,342</u> |
| ..... | FTEs | <u>3,647.42</u> |

b. Agricultural experiment station

For the agricultural experiment station salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|-----------------------|
| ..... | \$ | 14,055,939 |
| | | <u>28,111,877</u> |
| ..... | FTEs | <u>546.98</u> |

c. Cooperative extension service in agriculture and home economics

For the cooperative extension service in agriculture and home economics salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|----------------------|
| ..... | \$ | 8,968,361 |
| | | <u>17,936,722</u> |
| ..... | FTEs | <u>383.34</u> |

d. Leopold center

For agricultural research grants at Iowa state university of science and technology under section 266.39B, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|--------------------|
| ..... | \$ | 198,709 |
| | | <u>397,417</u> |
| ..... | FTEs | <u>11.25</u> |

e. Livestock disease research

For deposit in and the use of the livestock disease research fund under section 267.8:

| | | |
|-------|----|-------------------|
| ..... | \$ | 86,423 |
| | | <u>172,845</u> |

4. UNIVERSITY OF NORTHERN IOWA

a. General university

For salaries, support, maintenance, equipment, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|-----------------------|
| ..... | \$ | 37,367,293 |
| | | <u>81,113,859</u> |
| ..... | FTEs | <u>1,447.50</u> |

b. Recycling and reuse center

For purposes of the recycling and reuse center, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|-------------------|
| ..... | \$ | 87,628 |
| | | <u>175,256</u> |
| ..... | FTEs | <u>3.00</u> |

c. Science, technology, engineering, and mathematics (STEM)

collaborative initiative

For purposes of establishing a science, technology, engineering, and mathematics (STEM) collaborative initiative, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|--------------------|
| ..... | \$ | 867,328 |
| | | <u>4,700,000</u> |
| ..... | FTEs | <u>6.20</u> |

(1) From the moneys appropriated in this lettered paragraph, up to \$282,000 shall be allocated for salaries, staffing, and institutional support. The remainder of the moneys appropriated in this lettered paragraph shall be expended only to support activities directly related to recruitment of kindergarten through grade 12 mathematics and science teachers and for ongoing mathematics and science programming for students enrolled in kindergarten through grade 12.

(2) The university of northern Iowa shall work with the community colleges to develop STEM professional development programs for community college instructors and STEM curriculum development.

d. Real estate education program

For purposes of the real estate education program, and for not more than the following full-time equivalent position:

| | | |
|-------|------|-------------------|
| ..... | \$ | 62,651 |
| | | <u>125,302</u> |
| ..... | FTEs | <u>1.00</u> |

5. STATE SCHOOL FOR THE DEAF

For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|----------------------|
| ..... | \$ | 4,339,982 |
| | | <u>8,853,563</u> |
| ..... | FTEs | <u>126.60</u> |

6. IOWA BRAILLE AND SIGHT SAVING SCHOOL

For salaries, support, maintenance, miscellaneous purposes, and for not more than the following full-time equivalent positions:

| | | |
|-------|------|----------------------|
| ..... | \$ | 1,809,466 |
| | | <u>3,691,310</u> |
| ..... | FTEs | <u>62.87</u> |

7. TUITION AND TRANSPORTATION COSTS

For payment to local school boards for the tuition and transportation costs of students residing in the Iowa braille and sight saving school and the state school for the deaf pursuant to section 262.43 and for payment of certain clothing, prescription, and transportation costs for students at these schools pursuant to section 270.5:

| | | |
|-------|----|------------------|
| ..... | \$ | 5,882 |
| | | <u>11,763</u> |

8. LICENSED CLASSROOM TEACHERS

For distribution at the Iowa braille and sight saving school

and the Iowa school for the deaf based upon the average yearly enrollment at each school as determined by the state board of regents:

| | | |
|-------|----|---------------|
| ..... | \$ | 41,025 |
| | | <u>82,049</u> |

Sec. 7. Section 235A.15, subsection 2, paragraph e, Code Supplement 2011, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (22) To the administrator of a family support program receiving public funds, if the data relates to a record check of an employee working directly with families.

Sec. 8. Section 256.86, Code 2011, is amended to read as follows:

256.86 Competition with private sector.

1. It is the intent of the general assembly that the division shall not compete with the private sector by actively seeking revenue from its operations except as provided in this chapter.

2. a. The division may receive revenue for providing services, products, and usage of facilities and equipment if one or more of the following conditions are met:

(1) The service, product, or usage is not reasonably available in the private sector.

(2) The division can provide the service, product, or usage at a time, price, location, or terms that are not reasonably available through the private sector.

(3) The service, product, or usage is deemed by the division to be related to public service or the educational mission of the division.

b. The division may charge reasonable fees for providing services, products, and usage of facilities and equipment in accordance with paragraph "a", including but not limited to a reasonable equipment and facilities usage fee.

c. Fees charged in accordance with this subsection shall

be
deposited in the capital equipment replacement revolving fund
created pursuant to section 256.87.

3. It is not the intent of the general assembly to prohibit the receipt of charitable contributions as defined by section 170 of the Internal Revenue Code.

4. The board, the governor, or the administrator may apply for and accept federal or nonfederal gifts, loans, or grants of funds and may use the funds for projects under this chapter.

Sec. 9. Section 256.87, Code 2011, is amended to read as follows:

256.87 Costs and fees ---- capital equipment replacement revolving fund.

~~1. The board may provide noncommercial production or reproduction services for other public agencies, nonprofit corporations or associations organized under state law, or other nonprofit organizations, and may collect the costs of providing the services from the public agency, corporation, association, or organization, plus a separate equipment usage fee in an amount determined by the board and based upon the equipment used. The costs shall be deposited to the credit of the board. The separate equipment usage fee shall be deposited in the capital equipment replacement revolving fund.~~

~~2. The board may establish a capital equipment replacement revolving fund into which shall be deposited equipment usage fees collected under subsection 1 and funds from other sources designated for deposit in the A capital equipment replacement revolving fund is created in the state treasury. The revolving fund shall be administered by the board and shall consist of moneys collected by the division as fees and any other moneys obtained or accepted by the division for deposit in the revolving fund.~~

2. The board may expend moneys from the capital equipment replacement revolving fund to update facilities and purchase

~~technical equipment for operating the educational radio and television facility its operations.~~

3. Notwithstanding section 12C.7, subsection 2, interest or earnings on moneys in the revolving fund shall be credited to the revolving fund. Notwithstanding section 8.33, moneys in the revolving fund that remain unencumbered or unobligated at the close of the fiscal year shall not revert to any other fund but shall remain available in the revolving fund for the purposes designated.

Sec. 10. Section 261.19, subsection 3, Code Supplement 2011, is amended to read as follows:

3. A health care professional recruitment ~~revolving~~ fund is created in the state treasury as a separate fund under the control of the commission for deposit of moneys appropriated to or received by the commission for use under the program. ~~The commission shall deposit payments made by health care professional recruitment program recipients and the proceeds from the sale of osteopathic loans awarded pursuant to section 261.19, subsection 2, paragraph "b", Code 2011, into the health care professional recruitment revolving fund. Moneys credited to the fund shall be used to supplement moneys appropriated for the health care professional recruitment program, for loan repayment in accordance with this section, and to pay for loan or interest repayment defaults by program recipients.~~ Notwithstanding section 8.33, any balance in the fund on June 30 of any fiscal year shall not revert to the general fund of the state but shall remain in the fund and be continuously available for loan forgiveness under the program. Notwithstanding section 12C.7, subsection 2, interest or earnings on moneys deposited in the fund shall be credited to the fund.

Sec. 11. Section 261.25, subsections 1 and 2, Code Supplement 2011, are amended to read as follows:

1. There is appropriated from the general fund of the state to the commission for each fiscal year the sum of ~~forty three~~

forty-five million five hundred thirteen thousand four hundred forty-eight dollars for tuition grants.

2. There is appropriated from the general fund of the state to the commission for each fiscal year the sum of ~~four~~ two million dollars for tuition grants for students attending for-profit accredited private institutions located in Iowa. A for-profit institution which, effective March 9, 2005, or effective January 8, 2010, purchased an accredited private institution that was exempt from taxation under section 501(c) of the Internal Revenue Code, shall be an eligible institution under the tuition grant program. For purposes of the tuition grant program, "for-profit accredited private institution" means an accredited private institution which is not exempt from taxation under section 501(c)(3) of the Internal Revenue Code but which otherwise meets the requirements of section 261.9, subsection 1, paragraph "b", and whose students were eligible to receive tuition grants in the fiscal year beginning July 1, 2003.

Sec. 12. NEW SECTION. 268.7 Science, technology, engineering, and mathematics collaborative initiative.

1. A science, technology, engineering, and mathematics collaborative initiative is established at the university of northern Iowa for purposes of supporting activities directly related to recruitment of prekindergarten through grade twelve mathematics and science teachers for ongoing mathematics and science programming for students enrolled in prekindergarten through grade twelve.

2. The collaborative initiative shall prioritize student interest in achievement in science, technology, engineering, and mathematics; reach every student and teacher in every school district in the state; identify, recruit, prepare, and support the best mathematics and science teachers; and sustain exemplary programs through the university's Iowa mathematics and science education partnership. The university shall collaborate with the community colleges to develop science, technology, engineering, and mathematics professional

development programs for community college instructors and for purposes of science, technology, engineering, and mathematics curricula development.

3. Subject to an appropriation of funds by the general assembly, the initiative shall administer the following:

a. Regional science, technology, engineering, and mathematics networks for Iowa, the purpose of which is to equalize science, technology, engineering, and mathematics education enrichment opportunities available to learners statewide. The initiative shall establish six geographically similar regional science, technology, engineering, and mathematics networks across Iowa that complement and leverage existing resources, including but not limited to extension service assets, area education agencies, state accredited postsecondary institutions, informal educational centers, school districts, economic development zones, and existing public and private science, technology, engineering, and mathematics partnerships. Each network shall be managed by a highly qualified science, technology, engineering, and mathematics advocate positioned at a network hub to be determined through a competitive application process. Oversight for each regional network shall be provided by a regional advisory board. Members of the board shall be appointed by the governor. The membership shall represent prekindergarten through grade twelve school districts and schools, and higher education, business, nonprofit organizations, youth agencies, and other appropriate stakeholders.

b. A focused array of the best science, technology, engineering, and mathematics enrichment opportunities, selected through a competitive application process, that can be expanded to meet future needs. A limited, focused list of selected exemplary programs shall be made available to each regional network.

c. Statewide science, technology, engineering, and mathematics programming designed to increase participation of

students and teachers in successful learning experiences; to increase the number of science, technology, engineering, and mathematics-related teaching majors offered by the state's universities; to elevate public awareness of the opportunities; and to increase collaboration and partnerships.

4. The initiative shall evaluate the effectiveness of programming to document best practices.

Sec. 13. Section 284.13, subsection 1, paragraphs a, b, c, and d, Code Supplement 2011, are amended to read as follows:

a. For the fiscal year beginning July 1, ~~2011~~ 2012, and ending June 30, ~~2012~~ 2013, to the department of education, the amount of ~~six~~ five hundred eighty-five thousand dollars for the issuance of national board certification awards in accordance with section 256.44. Of the amount allocated under this paragraph, not less than eighty-five thousand dollars shall be used to administer the ambassador to education position in accordance with section 256.45.

b. For the fiscal year beginning July 1, ~~2011~~ 2012, and ending June 30, ~~2012~~ 2013, an amount up to two million ~~three~~ four hundred ~~ninety-five~~ sixty-three thousand ~~one~~ five hundred ~~fifty-seven~~ ninety dollars for first-year and second-year beginning teachers, to the department of education for distribution to school districts and area education agencies for purposes of the beginning teacher mentoring and induction programs. A school district or area education agency shall receive one thousand three hundred dollars per beginning teacher participating in the program. If the funds appropriated for the program are insufficient to pay mentors, school districts, and area education agencies as provided in this paragraph, the department shall prorate the amount distributed to school districts and area education agencies based upon the amount appropriated. Moneys received by a school district or area education agency pursuant to this paragraph shall be expended to provide each mentor with an award of five hundred dollars per semester, at a minimum, for participation in the school district's or area education

agency's beginning teacher mentoring and induction program; to implement the plan; and to pay any applicable costs of the employer's share of contributions to federal social security and the Iowa public employees' retirement system or a pension and annuity retirement system established under chapter 294, for such amounts paid by the district or area education agency.

c. For the fiscal year beginning July 1, ~~2011~~ 2012, and ending June 30, ~~2012~~ 2013, up to six hundred thousand dollars to the department for purposes of implementing the professional development program requirements of section 284.6, assistance in developing model evidence for teacher quality committees established pursuant to section 284.4, subsection 1, paragraph "c", and the evaluator training program in section 284.10. A portion of the funds allocated to the department for purposes of this paragraph may be used by the department for administrative purposes and for not more than four full-time equivalent positions.

d. For the fiscal year beginning July 1, ~~2011~~ 2012, and ending June 30, ~~2012~~ 2013, an amount up to one million one hundred ~~four~~ thirty-six thousand ~~eight~~ four hundred ~~forty-three~~ ten dollars to the department for the establishment of teacher development academies in accordance with section 284.6, subsection 10. A portion of the funds allocated to the department for purposes of this paragraph may be used for administrative purposes.

Sec. 14. REPEAL. 2011 Iowa Acts, chapter 132, section 99, is repealed.

Sec. 15. EFFECTIVE UPON ENACTMENT. The section of this division of this Act amending 2011 Iowa Acts, chapter 132, section 7, subsection 1, paragraph a, being deemed of immediate importance, takes effect upon enactment.

DIVISION II

WORKER TRAINING PROGRAMS IN COMMUNITY COLLEGES

Sec. 16. Section 84A.6, Code Supplement 2011, is amended by

adding the following new subsection:

NEW SUBSECTION. 4. The department of workforce development, in consultation with the college student aid commission, shall issue a quarterly report identifying industries in which the department finds a shortage of skilled workers in this state for the purposes of the skilled workforce shortage tuition grant program established in section 261.130.

Sec. 17. Section 260C.18A, subsection 2, Code Supplement 2011, is amended by adding the following new paragraph:

NEW PARAGRAPH. j. Development and implementation of the national career readiness certificate and the skills certification system endorsed by the national association of manufacturers.

Sec. 18. Section 260I.2, Code Supplement 2011, is amended to read as follows:

260I.2 Gap tuition assistance program ---- fund.

1. A gap tuition assistance program is established to provide funding to community colleges for need-based tuition assistance to applicants to enable completion of continuing education certificate training programs for in-demand occupations.

2. a. There is established for the community colleges a gap tuition assistance fund in the state treasury to be administered by the department of education. The funds in the gap tuition assistance fund are appropriated to the department of education for the gap tuition assistance program.

b. The aggregate total of grants awarded from the gap tuition assistance fund during a fiscal year shall not be more than two million dollars.

c. Moneys in the fund shall be allocated pursuant to the formula established in section 260C.18C. Notwithstanding section 8.33, moneys in the fund at the close of the fiscal year shall not revert to the general fund of the state but shall remain available for expenditure for the purpose designated for subsequent fiscal years. Notwithstanding

section 12C.7, subsection 2, interest or earnings on moneys in the fund shall be credited to the fund.

Sec. 19. Section 260I.7, Code Supplement 2011, is amended to read as follows:

260I.7 Initial assessment.

An applicant for tuition assistance under this chapter shall complete an initial assessment administered by the community college receiving the application to determine the applicant's readiness to complete an eligible certificate program. The assessment shall include assessments for completion of a national career readiness certificate, including the areas of reading for information, applied mathematics, and locating information. ~~An applicant must achieve a bronze level certificate or the minimum score required for an eligible certificate program, whichever is higher, in order to be approved for tuition assistance.~~ An applicant shall complete any additional assessments and occupational research required by an eligible certificate program.

Sec. 20. NEW SECTION. 261.130 Skilled workforce shortage tuition grant program.

1. A skilled workforce shortage tuition grant may be awarded to any resident of Iowa who is admitted and in attendance as a full-time or part-time student in a career-technical or career option program to pursue an associate's degree or other training at a community college in the state, and who establishes financial need.

2. Skilled workforce shortage tuition grants shall be awarded only to students pursuing a career-technical or career option program in an industry identified as having a shortage of skilled workers by a community college after conducting a regional skills gap analysis or by the department of workforce development in the department's most recent quarterly report pursuant to section 84A.6, subsection 4.

3. The amount of a skilled workforce shortage tuition

grant

shall not exceed the lesser of one-half of a student's tuition and fees for an approved career-technical or career option program or the amount of the student's established financial need.

4. All classes identified by the community college as required for completion of the student's approved career-technical or career option program shall be considered a part of the student's career-technical or career option program for the purpose of determining the student's eligibility for a grant. Notwithstanding subsection 5, if a student is making satisfactory academic progress but the student cannot complete a career-technical or career option program in the time frame allowed for a student to receive a skilled workforce shortage tuition grant as provided in subsection 5 because additional classes are required to complete the program, the student may continue to receive a skilled workforce shortage tuition grant for not more than one additional enrollment period.

5. a. A qualified full-time student may receive skilled workforce shortage tuition grants for not more than four semesters or the trimester or quarter equivalent of two full years of study. A qualified part-time student enrolled in a course of study including at least three semester hours but fewer than twelve semester hours or the trimester or quarter equivalent may receive skilled workforce shortage tuition grants for not more than eight semesters or the trimester or quarter equivalent of two full years of full-time study.

b. However, if a student resumes study after at least a two-year absence, the student may again be eligible for the specified amount of time, except that the student shall not receive assistance for courses for which credit was previously received.

6. A skilled workforce shortage tuition grant shall be awarded on an annual basis, requiring reapplication by the student for each year. Payments under the grant shall be

allocated equally among the semesters or quarters of the year upon certification by the community college that the student is in full-time or part-time attendance in a career-technical or career option program consistent with the requirements of this section. If the student discontinues attendance before the end of any term after receiving payment of the grant, the entire amount of any refund due that student, up to the amount of any payments made under the annual grant, shall be paid by the community college to the state.

7. If a student receives financial aid under any other program, the full amount of that financial aid shall be considered part of the student's financial resources available in determining the amount of the student's financial need for that period.

8. The commission shall administer this program and shall:

a. Provide application forms for distribution to students by Iowa high schools and community colleges.

b. Adopt rules for approving career-technical or career option programs in industries identified by the department of workforce development pursuant to section 84A.6, subsection 4; determining financial need; defining residence for the purposes of this section; processing and approving applications for grants; and determining priority for grants.

c. Approve and award grants on an annual basis.

d. Make an annual report to the governor and general assembly. The report shall include the number of students receiving assistance and the industries identified by the community colleges and by the department of workforce development pursuant to section 84A.6, subsection 4, for which students were admitted to a career-technical or career option program.

9. Each applicant, in accordance with the rules established by the commission, shall:

a. Complete and file an application for a skilled

workforce

shortage tuition grant.

b. Be responsible for the submission of the financial information required for evaluation of the applicant's need for a grant, on forms determined by the commission.

c. Report promptly to the commission any information requested.

d. Submit a new application for reevaluation of the applicant's eligibility to receive a second-year renewal of the grant.>

ON THE PART OF THE SENATE:

BRIAN SCHOENJAHN, CHAIRPERSON
WALLY E.HORN
HERMAN C. QUIRMBACH

ON THE PART OF THE HOUSE:

CECIL DOLECHECK, CHAIRPERSON
PETER COWNIE
RON JORGENSEN
NATE WILLEMS
CINDY WINCKLER

REPORT OF THE CONFERENCE COMMITTEE
ON HOUSE FILE 2335

To the Speaker of the House of Representatives and the President of the Senate:

We, the undersigned members of the conference committee appointed to resolve the differences between the House of Representatives and the Senate on [House File 2335](#), a bill for an Act relating to appropriations to the justice system, and providing effective dates, respectfully make the following report:

1. That the Senate recedes from its amendment, [H-8323](#).
2. That [House File 2335](#), as amended, passed, and reprinted by the House, is amended to read as follows:
1. Page 1, line 17, by striking <7,013,637> and inserting <7,792,930>
2. Page 1, by striking line 18 and inserting:
<..... FTEs 212.00
214.00>
3. Page 1, line 26, by striking <2,590,502> and inserting <2,876,400>
4. Page 2, line 6, by striking <1,633,348> and inserting <1,814,831>
5. Page 3, line 22, by striking <40,859,943> and inserting <42,686,899>
6. Page 3, after line 22 by inserting:
<The department of corrections shall submit, to the co-chairpersons and ranking members of the joint appropriations subcommittee on the justice system by January 15, 2013, the plans for the integration of the John Bennett facility and the clinical care unit into the new Fort Madison maximum security correctional facility and the future plans for the use of the current Fort Madison maximum security correctional facility after the inmates are transferred to the

new facility.>

7. Page 3, line 27, by striking <31,985,974> and inserting <32,920,521>

8. Page 3, line 32, by striking <55,717,933> and inserting <57,950,613>

9. Page 4, line 2, by striking <25,958,757> and inserting <27,127,290>

10. Page 4, line 7, by striking <25,917,815> and inserting <26,751,707>

11. Page 4, line 12, by striking <9,316,466> and inserting <9,671,148>

12. Page 4, line 17, by striking <24,477,653> and inserting <25,241,616>

13. Page 4, line 27, by striking <15,615,374> and inserting <16,341,725>

14. Page 4, line 32, by striking <29,062,235> and inserting <29,865,232>

15. Page 5, line 3, by striking <775,092> and inserting <1,075,092>

16. Page 5, line 7, by striking <239,411> and inserting <484,411>

17. Page 5, line 29, by striking <4,835,542> and inserting <5,081,582>

18. Page 6, line 17, by striking <2,308,109> and inserting <2,358,109>

19. Page 8, line 16, by striking <12,204,948> and inserting

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<12,958,763>

20. Page 8, line 20, by striking <10,336,948> and inserting

<10,870,425>

21. Page 8, line 24, by striking <5,599,765> and inserting

<6,238,455>

22. Page 8, line 28, by striking <5,391,355> and inserting

<5,495,309>

23. Page 8, line 33, by striking <18,742,129> and inserting

<19,375,428>

24. Page 9, line 2, by striking <13,112,563> and inserting

<14,095,408>

25. Page 9, line 6, by striking <6,492,814> and inserting <6,895,634>

26. Page 9, line 10, by striking <6,879,715> and inserting

<7,518,935>

27. Page 9, by striking lines 11 and 12 and inserting:

1A. In order to enhance the safety of the general public,>

28. Page 10, line 20, by striking <868,698> and inserting <968,698>

29. Page 12, line 7, by striking <1,053,835> and inserting

<1,203,835>

30. Page 12, line 25, by striking <309.21> and inserting <296.00>

31. Page 14, line 7, by striking <155.10> and inserting <154.60>

32. Page 14, line 35, by striking <69.00> and inserting <68.00>

33. Page 15, line 27, by striking <51,903,233> and inserting

<53,493,490>

34. Page 16, after line 25 by inserting:

<9. For costs associated with the training and operation
of the statewide interoperable communications system board
excluding salaries and contracts:

..... \$ 48,000>

35. Page 16, line 34, after <direct> by inserting <and
indirect>

36. Page 18, line 7, by striking <1,167,362> and
inserting
<1,297,069>

37. Page 19, after line 29 by inserting:

<Sec. _____. Section 654.4B, subsection 2, paragraph b, Code
Supplement 2011, is amended to read as follows:

b. This subsection is repealed July 1, 2012 2013.

Sec. _____. Section 904A.4A, Code 2011, is amended by adding
the following new subsections:

NEW SUBSECTION. 7. Act as the representative of the board
relative to the passage, defeat, approval, or modification of
legislation that is being considered by the general assembly.

NEW SUBSECTION. 8. Develop a budget for the board subject
to the approval of the board and prepare all reports required
by law.

NEW SUBSECTION. 9. Hire and supervise all staff pursuant
to the provisions of chapter 8A, subchapter IV.

Sec. _____. REPEAL. Section 904A.4B, Code 2011, is
repealed.

Sec. _____. DEPARTMENT OF PUBLIC SAFETY BUILDING
DESIGNATION. The state office building located at 215 east
seventh street, which houses the department of public safety,
shall be named after Oran Pape, the first member of the state
patrol killed in the line of duty and the only member of the
state patrol to have been murdered. An appropriate
commemorative plaque shall be placed near the entrance of the
state building in recognition of Oran Pape and his sacrifice
as a member of the state patrol.>

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38. Page 20, after line 3 by inserting:

<4. The section of this Act amending section 654.4B,
subsection 2, paragraph "b".>

ON THE PART OF THE HOUSE:

GARY WORTHAN, CHAIRPERSON
RICHARD ARNOLD
LANCE HORBACH

ON THE PART OF THE SENATE:

TOM HANCOCK, CHAIRPERSON
EUGENE S. FRAISE
ROBERT M. HOGG

CCR 2335 FILED MAY 7, 2012

REPORT OF THE CONFERENCE COMMITTEE
ON [HOUSE FILE 2336](#)

To the Speaker of the House of Representatives and the President of the Senate:

We, the undersigned members of the conference committee appointed to resolve the differences between the House of Representatives and the Senate on [House File 2336](#), a bill for an Act relating to appropriations involving state government entities involved with agriculture, natural resources, and environmental protection, respectfully make the following report:

1. That the Senate recedes from its amendment, [H-8322](#).

2. That [House File 2336](#), as passed by the House, is amended

to read as follows:

1. Page 1, line 17, by striking <18,132,808> and inserting

<17,081,328>

2. Page 1, after line 32 by inserting:

<4. The department shall use one of the full-time equivalent positions authorized in subsection 1 to employ one new assistant state veterinarian.

5. The department shall use two of the full-time equivalent positions authorized in subsection 1 to employ two new full-time positions whose primary responsibility shall be to inspect commercial establishments as defined in section 162.2 and to otherwise administer and enforce the provisions of chapter 162. The department may charge the salaries and benefits of the positions to the commercial establishment fund created in section 162.2C.>

3. Page 2, line 19, by striking <15G.205> and inserting <159A.16>

4. Page 5, line 33, by striking <11,832,252> and inserting <12,516,700>

5. Page 6, after line 6 by inserting:

<2A. a. The department shall use 32 of the full-time equivalent positions authorized pursuant to subsection 1 to support full-time park ranger positions, including four new full-time park ranger positions.

b. Notwithstanding paragraph "a", if the department determines that the amount of the appropriation made in subsection 1 is not sufficient to support 32 full-time park ranger positions, it shall support at least 30 full-time park ranger positions.

c. The department shall not reduce the number of full-time park ranger positions to fewer than 30.>

6. Page 6, after line 30 by inserting:

<1A. From the amount appropriated in subsection 1, the department shall support at least 84 full-time conservation officer positions.>

7. Page 8, line 28, by striking <1,800,000> and inserting <2,000,000>

8. By striking page 9, line 22, through page 10, line 7.

9. Page 10, before line 8 by inserting:

<DIVISION _____

USE OF MONEYS IN THE STATE FISH AND GAME PROTECTION FUND ----
PURCHASE OF RADIOS

Sec. _____. 2011 Iowa Acts, chapter 128, section 19, subsection 1, is amended to read as follows:

1. Notwithstanding 2010 Iowa Acts, chapter 1191, section 7, the department of natural resources may use the unappropriated balance remaining in the state fish and game protection fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011, to purchase mobile radios to meet federal and state requirements for homeland security and public safety. This section applies to those moneys in the fund that are not

otherwise used, obligated, or encumbered for payment of health and life insurance premium payments for conservation peace officer retirements for that fiscal year. The department may use such moneys until June 30, ~~2012~~ 2013.

Sec. _____. EFFECTIVE UPON ENACTMENT. This division of this Act amending 2011 Iowa Acts, chapter 128, section 19, subsection 1, being deemed of immediate importance, takes effect upon enactment.>

10. Page 11, by striking lines 24 through 26 and inserting:

<b. Not more than 10 percent of the moneys appropriated in paragraph "a" may be used for costs of administration and implementation of soil and water conservation practices.>

11. Page 12, by striking lines 5 through 7 and inserting:

<b. Not more than 10 percent of the moneys appropriated in paragraph "a" may be used for costs of administration and implementation of soil and water conservation practices.>

12. Page 12, line 28, by striking <2,000,000> and inserting
<2,550,000>

13. Page 13, by striking lines 1 through 3 and inserting:

<b. Not more than 10 percent of the moneys appropriated in paragraph "a" may be used for costs of administration and implementation of soil and water conservation practices.>

14. Page 13, line 10, by striking <7,000,000> and inserting
<6,650,000>

15. Page 14, line 28, by striking <675,000> and inserting
<525,000>

16. Page 14, line 30, by striking <\$450,000> and inserting
< \$393,750>

17. Page 15, line 1, by striking <\$225,000> and inserting
< \$131,250>

18. Page 15, line 14, by striking <1,250,000> and inserting

<550,000>

19. Page 15, by striking lines 15 through 23.

20. Page 16, line 6, by striking <3,210,000> and inserting

<3,710,000>

21. Page 16, line 30, by striking <420,000> and inserting <620,000>

22. Page 17, by striking lines 11 through 16 and inserting:

<10. GEOLOGICAL AND WATER SURVEY

For continuing the operations of the department's geological

and water survey including but not limited to providing analysis, data collection, investigative programs, and information for water supply development and protection:

..... \$ ~~100,000~~
200,000>

23. By striking page 17, line 17, through page 18, line 7.

24. Page 18, before line 8 by inserting:

<DIVISION _____

RESOURCES ENHANCEMENT AND PROTECTION (REAP) FUND

GENERAL APPROPRIATION FOR FY 2012-2013

Sec. _____. 2011 Iowa Acts, chapter 128, is amended by adding

the following new section:

NEW SECTION. SEC. 59A. ENVIRONMENT FIRST FUND.

Notwithstanding the amount of the standing appropriation from the general fund of the state to the Iowa resources enhancement and protection fund as provided in section 455A.18, there is appropriated from the environment first fund created in section 8.57A to the Iowa resources enhancement and protection fund, in lieu of the appropriation made in section 455A.18, for the fiscal year beginning July 1, 2012, and ending June 30, 2013, the following amount, to be allocated as provided in section 455A.19:

..... \$ 12,000,000>>

25. Page 18, before line 8 by inserting:

<DIVISION _____

AGRICULTURAL DRAINAGE WELL WATER QUALITY ASSISTANCE FUND

SPECIAL APPROPRIATION FOR FY 2012-2013

Sec. _____. 2011 Iowa Acts, chapter 128, is amended by
adding
the following new section:

NEW SECTION. SEC. 59B. REBUILD IOWA INFRASTRUCTURE FUND.
Notwithstanding section 8.57, subsection 6, paragraph "c",
there is appropriated from the rebuild Iowa infrastructure
fund created in section 8.57 to the department of agriculture
and land stewardship for the fiscal year beginning July 1,
2012, and ending June 30, 2013, the following amount, or so
much thereof as is necessary, to be used for the purpose
designated:

For deposit in the agricultural drainage well water quality
assistance fund created in section 460.303 in order to support
the agricultural drainage well water quality assistance
program as provided in section 460.304:

..... \$ 1,000,000>

26. Title page, line 3, after <protection> by inserting
<,
and including effective date provisions>

27. By renumbering, redesignating, and correcting
internal
references as necessary.

ON THE PART OF THE HOUSE:

JACK DRAKE, CHAIRPERSON
ROSS PAUSTIAN
NICK WAGNER

ON THE PART OF THE SENATE:

DENNIS H. BLACK, CHAIRPERSON
DICK L. DEARDEN
HUBERT HOUSER
MARY JO WILHELM

REPORT OF THE CONFERENCE COMMITTEE
ON [HOUSE FILE 2337](#)

To the Speaker of the House of Representatives and the President of the Senate:

We, the undersigned members of the conference committee appointed to resolve the differences between the House of Representatives and the Senate on [House File 2337](#), a bill for an Act relating to appropriations to the department of cultural affairs, the economic development authority, certain board of regents institutions, the department of workforce development, the Iowa finance authority, and the public employment relations board, providing for other properly related matters, including effective date and retroactive and other applicability provisions, respectfully make the following report:

1. That the Senate amendment, [H-8425](#), to [House File 2337](#), as amended, passed, and reprinted by the House, is amended to read as follows:

1. Page 1, line 6, by striking <FY 2012-2013> and inserting
<GENERAL>

2. Page 1, line 49, by striking <[933,764](#)> and inserting
<[1,133,764](#)>

3. Page 2, by striking lines 19 through 35.

4. By striking page 6, line 27, through page 7, line 9.

5. Page 8, line 1, by striking <[936,345](#)> and inserting
<[735,728](#)>

6. Page 9, line 37, by striking <[718,716](#)> and inserting
<[574,716](#)>

7. Page 9, line 41, by striking <[261,639](#)> and inserting
<[117,639](#)>

8. Page 9, line 42, by striking <[and small and micro businesses](#)>

9. Page 10, by striking lines 6 through 46.

10. Page 11, line 20, by striking <1,148,426> and inserting <1,278,426>

11. Page 11, after line 25 by inserting:

<Sec. _____. IOWA ECONOMIC EMERGENCY FUND ----
APPROPRIATION. There is appropriated from the Iowa economic emergency fund created in section 8.55 to the department of management for the fiscal year beginning July 1, 2012, and ending June 30, 2013, the following amount for deposit in the rebuild Iowa infrastructure fund, notwithstanding section 8.55, subsection 1, and subsection 3, paragraph "a":

..... \$ 20,000,000

Sec. _____. BUSINESS DEVELOPMENT FINANCIAL ASSISTANCE.
There

is appropriated from the rebuild Iowa infrastructure fund to the economic development authority for the fiscal year beginning July 1, 2012, and ending June 30, 2013, the following amount to be used for the purposes of providing assistance under the high quality jobs program as described in section 15.335B, if enacted by the 2012 regular session of the Eighty-fourth General Assembly, notwithstanding section 8.57, subsection 6, paragraph "c":

..... \$ 15,000,000

Notwithstanding section 8.33, moneys appropriated in this section that remain unencumbered or unobligated at the close of the fiscal year shall not revert but shall remain available for expenditure for the purposes designated until the close of the succeeding fiscal year.

Sec. _____. REGENTS INNOVATION FUND.

1. There is appropriated from the rebuild Iowa infrastructure fund to the institutions of higher learning under the control of the state board of regents for the fiscal year beginning July 1, 2012, and ending June 30, 2013, the following amount to be used for the purposes provided in this section, notwithstanding section 8.57, subsection 6, paragraph

"c":

..... \$ 3,000,000

Of the moneys appropriated pursuant to this section, thirty-five percent shall be allocated for Iowa state university, thirty-five percent shall be allocated for university of Iowa, and thirty percent shall be allocated for university of northern Iowa.

2. The institutions shall use moneys appropriated in this section for capacity building infrastructure in areas related to technology commercialization, marketing and business development efforts in areas related to technology commercialization, entrepreneurship, and business growth, and infrastructure projects and programs needed to assist in the implementation of activities under chapter 262B.

3. The institutions shall provide a one-to-one match of additional moneys for the activities funded with moneys appropriated under this section.

4. The state board of regents shall annually prepare a report for submission to the governor, the general assembly, and the legislative services agency regarding the activities, projects, and programs funded with moneys allocated under this section. The report shall be provided in an electronic format and shall include a list of metrics and criteria mutually agreed to in advance by the board of regents and the economic development authority. The metrics and criteria shall allow the governor's office and the general assembly to quantify and evaluate the progress of the board of regents institutions with regard to their activities, projects, and programs in the areas of technology commercialization, entrepreneurship, regional development, and market research.>

12. Page 12, line 1, by striking <3,548,440> and inserting <3,495,440>

13. Page 12, line 2, by striking <65.00> and inserting <64.00>

14. Page 12, by striking lines 8 through 11.

15. Page 12, line 17, by striking <3,102,044> and inserting
<3,262,044>
16. Page 12, line 18, by striking <31.00> and inserting
<30.00>
17. Page 12, line 37, by striking <9,671,352> and inserting
<9,179,413>
18. By striking page 12, line 49, through page 13, line 2.
19. Page 13, line 28, by striking <1,217,084> and inserting
<1,627,084>
20. Page 13, by striking lines 29 through 45.
21. Page 13, line 46, by striking <4.> and inserting <2.>
22. Page 15, by striking lines 24 through 44.
23. Page 15, before line 45 by inserting:
<Sec. _____. BATTLE FLAG RESTORATION FUND.
1. A battle flag restoration fund is created and established
as a separate and distinct fund in the state treasury under the control of the department of cultural affairs. The moneys in the fund are appropriated to the department for purposes of continuing the project recommended by the Iowa battle flag advisory committee to stabilize the condition of the battle flag collection. Moneys in the fund shall not be subject to appropriation for any other purpose by the general assembly, but shall be used only for the purposes of the battle flag restoration fund.
2. The battle flag restoration fund shall consist of any moneys appropriated by the general assembly and any other moneys available to and obtained or accepted by the department for placement in the fund including any proceeds from insurance settlements received by the state involving battle flags loaned to other states or entities.
3. Notwithstanding section 12C.7, subsection 2, interest

or

earnings on moneys in the fund shall be credited to the fund.>

24. Page 16, by striking lines 3 through 6 and inserting:

<DIVISION _____
FILM OFFICE

Sec. _____. Section 2.48, subsection 3, paragraph c, subparagraph (5), Code 2011, is amended by striking the subparagraph.

Sec. _____. Section 15.119, subsection 2, paragraph b, Code Supplement 2011, is amended by striking the paragraph.

Sec. _____. Section 303.1, subsection 4, Code 2011, is amended

by adding the following new paragraph:

NEW PARAGRAPH. e. Film office.

Sec. _____. NEW SECTION. 303.95 Film office establishment and purpose.

The department shall establish and administer a film office.

The purpose of the film office is to assist legitimate film, television, and video producers in the production of film, television, and video projects in the state and to increase the fiscal impact on the state's economy of film, television, and video projects produced in the state.

Sec. _____. Section 422.7, subsection 52, Code Supplement 2011, is amended by striking the subsection.

Sec. _____. Section 422.33, subsections 23 and 24, Code Supplement 2011, are amended by striking the subsections.

Sec. _____. Section 422.35, subsection 23, Code Supplement 2011, is amended by striking the subsection.

Sec. _____. Section 422.60, subsections 10 and 11, Code Supplement 2011, are amended by striking the subsections.

Sec. _____. Section 533.329, subsection 2, paragraphs f and g,

Code Supplement 2011, are amended by striking the paragraphs.

Sec. _____. REPEAL. Sections 15.391, 15.392, 15.393, 422.11T, 422.11U, 432.12J, and 432.12K, Code and Code

Supplement 2011, are repealed.

Sec. _____. APPLICABILITY. The sections of this division of this Act amending sections 2.48, 15.119, 422.7, 422.33, 422.35, 422.60, and 533.329, and repealing sections 15.391, 15.392, 15.393, 422.11T, 422.11U, 432.12J, and 432.12K do not apply to contracts or agreements entered into on or before the effective date of this division of this Act.

Sec. _____. RETROACTIVE APPLICABILITY. The sections of this division of this Act amending sections 2.48, 15.119, 422.7, 422.33, 422.35, 422.60, and 533.329, and repealing sections 15.391, 15.392, 15.393, 422.11T, 422.11U, 432.12J, and 432.12K apply retroactively to January 1, 2012, for tax years beginning on or after that date.

Sec. _____. EFFECTIVE UPON ENACTMENT. This division of this Act, being deemed of immediate importance, takes effect upon enactment. >>

_____. Title page, line 4, after <authority,> by inserting <the rebuild Iowa infrastructure fund,>

_____. Title page, line 5, after <board,> by inserting <eliminating the film tax credit program,>>

ON THE PART OF THE HOUSE:

JASON SCHULTZ, CHAIRPERSON
CHIP BALTIMORE
CHRIS HALL
DAVE JACOBY
JEREMY TAYLOR

ON THE PART OF THE SENATE:

WILLIAM DOTZLER, CHAIRPERSON
LIZ MATHIS
DR. JOE M. SENG

REPORT OF THE CONFERENCE COMMITTEE
ON [HOUSE FILE 2338](#)

To the Speaker of the House of Representatives and the President of the Senate:

We, the undersigned members of the conference committee appointed to resolve the differences between the House of Representatives and the Senate on [House File 2338](#), a bill for an Act relating to appropriations to the judicial branch, respectfully make the following report:

1. That the Senate recedes from its amendment, [H-8318](#).
2. That [House File 2338](#), as amended, passed, and reprinted by the House, is amended to read as follows:
 1. Page 1, line 22, by striking <154,111,822> and inserting <158,911,822>
 2. Page 1, line 29, by striking <2,300,000> and inserting <3,100,000>

ON THE PART OF THE HOUSE:

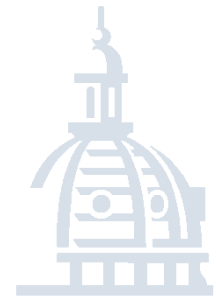
GARY WORTHAN, CHAIRPERSON
RICHARD ARNOLD
LANCE HORBACH
TODD TAYLOR
MARY WOLFE

ON THE PART OF THE SENATE:

ROBERT M. HOGG, CHAIRPERSON
EUGENE S. FRAISE
TOM HANCOCK
STEVE KETTERING

Fiscal Note

Fiscal Services Division



HF 2475 – EITC Rate Increase & Property Tax Changes (LSB 6140HV)
Analyst: Jeff Robinson (Phone: 515-281-4614) (jeff.robinson@legis.state.ia.us)
Fiscal Note Version – New

Description

House File 2475 modifies Iowa's property valuation system for property tax purposes, creates a new business property tax credit, limits city and county property tax revenue growth, and increases the Earned Income Tax Credit from 7.0% to 10.0%. Many of the changes are phased in over a five-year period, beginning in the assessment year 2013 (FY 2015).

Significant provisions of **HF 2475** include:

1. Increases the Earned Income Tax Credit from the current level of 7.0% of the federal credit to 10.0% of the federal credit.
2. Creates a codified rollback (the percentage of a property's actual value that is subject to property tax) for commercial, industrial, and railroad property. The Bill requires the percentage to be reduced by two percentage points each year until it reaches 90.0% by the fifth year. The percentage remains at 90.0% for subsequent years.
3. Creates a business property tax credit similar to the Homestead credit for residential property. The property tax credit will pay a portion of the tax on a specified maximum amount of a property's taxed value. The portion of the tax covered by the credit is equal to the difference between the residential and commercial (or industrial) rollback for that year, and the maximum property value the credit applies to is determined each year by the amount of money available in that year for credit payments. The maximum value will be calculated each year by the Department of Revenue (DR). The Bill appropriates \$24.0 million in FY 2015 and that appropriation grows to \$120.0 million for FY 2019 and beyond.
4. Alters the taxation of property taxed under Iowa Code chapter **433** (telephone companies). Over five years, the Bill phases the taxation system for telephone companies into a system similar to commercial property.
5. Reduces the maximum annual increase in statewide taxable value of agricultural property, due to revaluation of existing property, from the current 4.0% to 3.0% per year.
6. Reduces the maximum annual increase in statewide taxable value of residential property, due to revaluation of existing property, from the current 4.0% to 3.0% per year.
7. Creates a Property Tax Replacement Fund under the control of the DR. The purpose of the Fund is to reimburse local governments for all or a portion of the revenue reduction experienced due to the commercial, industrial, and railroad rollbacks created in this Bill. The Bill appropriates up to \$28.0 million from the General Fund for FY 2015 and that amount grows to \$140.0 million in FY 2019 and beyond. If the amount appropriated in any fiscal year is insufficient to cover all proper claims, the claims are to be prorated. If total claims are less than the amount appropriated, the unused money reverts to the General Fund. Claims are calculated by comparing the taxable value in a taxing district to the taxable value in the base year (FY 2014). The basis for the claim is the amount that commercial, industrial, and railroad taxable value for the current year is below the amount of commercial, industrial, and railroad taxable value for that taxing district in the base year. If the property value exceeds the base year, no claim is allowed. Property that transfers to the new multi-residential classification is not included in the base year calculation.

8. Creates a new property classification called multi-residential. This classification includes properties such as apartments, assisted living facilities, and nursing homes that are used for human habitation and currently classified commercial. Hotels and motels are not included in the new classification. The rollback for this new classification is established at 90.0% for FY 2015 and is reduced in 10 percentage-point increments until it reaches 60.0% in FY 2018. For FY 2019 and beyond, the multi-residential rollback is equal to the rollback for the residential property class.
9. Removes existing city and county tax rate limitations and establishes a property tax revenue limitation system for city and county government. The revenue limitation allows for property tax financed budget growth equal to a combination of growth due to new construction and an inflation adjustment. The new system will begin in FY 2015. A city or county may exceed the revenue limits through a special election process.

Assumptions

The fiscal impact of the Earned Income Tax Credit percent increase was completed by the DR using a tax impact simulation model.

The fiscal impact estimate for the property tax provision of [HF 2475](#) is established by first producing a property tax estimate, by property class and by taxing authority category, through FY 2022 (baseline estimate). A property tax and State General Fund estimate is then established based on the tax system changes directed in the Bill. The fiscal estimate for the property tax system and the State General Fund represents the fiscal differences between the baseline estimate and the provisions of the Bill.

Attachment A provides background fiscal information, including taxable value, property tax rate, and property tax revenue history, as well as baseline and [HF 2475](#) projections. The information is statewide and is provided by property class and by taxing authority category. Tax Increment Financing (TIF) revenue is included with the taxing authority tax rate that generates the TIF revenue, not with the taxing authority that actually receives the revenue. **Attachment A** also provides the rollback projections, by class for assessment years 2012 through 2020, for the baseline and [HF 2475](#) projections.

1. Baseline projection assumptions:
 - a. School allowable growth, as directed by future legislation, will equal 2.0% each year. Static enrollments and weightings are assumed.
 - b. Going forward, local government property tax revenue will increase at the same average annual rate of increase experienced from FY 2001 through FY 2012. If taxable value growth is not sufficient to achieve the increase, rates will be increased to make up the difference. By major category of taxation, those rates over the 11 years include:
 - Revenue from city tax rates = +4.9% per year
 - Revenue from county tax rates in urban areas = +5.6% per year
 - Revenue from county tax rates in rural areas = +4.1% per year
 - Revenue from all other taxing authorities (not school, city, or county) = +5.5%
 - Property tax revenue from all tax rates, including schools = +4.8% per year
2. [HF 2475](#) projection assumptions:
 - a. School allowable growth, as directed by future legislation, will equal 2.0% each year. Static enrollments and weighting are assumed.

- b. Going forward, local governments will not be able to increase property tax revenue at the same average annual rate experienced from FY 2001 through FY 2012. This will occur because of one or several of the following issues:
 - Some categories of local governments will have existing levy limits that are difficult or impossible to exceed.
 - The level of tax rate increase necessary will prove too difficult for some cities and counties.
 - The revenue limitation for cities and counties (new construction plus annual inflation adjustment) will not allow rates to be raised sufficiently.
- c. Based on item 2b above, the average annual rate of revenue increase will be below baseline projections. By major category of tax authority, the projected property tax revenue increase from FY 2012 through FY 2022 is projected to be:
 - Revenue from city tax rates = +4.1% per year
 - Revenue from county tax rates in urban areas = +4.3% per year
 - Revenue from county tax rates in rural areas = +3.5% per year
 - Revenue from all other taxing authorities (not school, city, or county) = +2.9%
 - Property tax revenue from all tax rates, including schools = +3.5% per year
- d. Telecommunications property that is subject to the phase out provisions of the Bill totals \$1.442 billion in taxable value.
- e. Apartment, assisted living, nursing home, etc., property that will be converted to the new multi-residential classification totals \$4.5 billion in taxable value.

Fiscal Impact

Earned Income Tax Credit

The Earned Income Tax Credit provision of the Bill will reduce net General Fund revenue by approximately \$11.6 million per tax year, beginning tax year 2012. By fiscal year, the General Fund reduction is estimated at:

- FY 2013 = \$13.1 million
- FY 2014 = \$11.6 million
- FY 2015 = \$11.6 million
- FY 2016 = \$11.5 million

The General Fund impact is projected to be similar in future fiscal years. Since the tax credit is refundable, there is no impact on the local option income tax surcharge for schools.

Property Tax Provisions

[House File 2475](#) will decrease property taxes paid by all classes of property and will reduce property tax revenue across all taxing authority categories. The Bill will require increased General Fund appropriations for school finance and to reimburse local governments for a portion of the property tax revenue reduction dictated by the provisions of the Bill.

The Bill impacts General Fund appropriations for school finance by reducing the amount of commercial, industrial, railroad, telecommunications, residential, and agricultural property subject to property taxation. Through action of the school aid formula, those provisions will require increased General Fund appropriations to fully fund schools.

The Bill also provides an annual General Fund appropriation to replace (backfill) property tax decreases that result from taxable value reductions associated with the commercial, industrial, and railroad rollback. **Table 1** below provides estimates of the new or increased General Fund

appropriations through FY 2022. Please note that the backfill maximum appropriations provided in the Bill exceed the projected estimated backfill demands, based on the method specified in the Bill for calculating backfill requirements. The amounts listed on the backfill line represent the projected backfill necessary, not the actual appropriations provided in the Bill. By FY 2022, the projected additional General Fund appropriations required for school aid, the new business property tax credit, and for backfill total \$249.0 million.

Many of the Bill's provisions impact the taxable value of property subject to the property tax in Iowa. Those provisions will reduce property taxes owed by property owners and property tax revenue received by local governments. To the extent that local governments cannot or will not raise tax rates to maintain property tax revenue streams, the taxable value reductions will result in reduced taxes owed by property owners and reduced property tax revenue for local governments. Some, but not all, of the local government revenue reduction will be replaced by the new or increased General Fund appropriations. **Table 2** provides the projected property tax reduction, in millions of dollars, by class of property. **Table 3** provides the property tax revenue reduction projected for each major category of taxing authority. **Table 4** provides the local government revenue reduction, after factoring in the new and increased General Fund appropriations that replace some of the reduced property tax revenue.

The local government revenue reductions may result in action by taxing authorities to replace the revenue reductions projected in **Table 4** by increasing existing alternative fees and taxes, or by instituting new fees and taxes. Projecting the extent of this alternative revenue response is beyond the scope of this fiscal note.

HF 2475 - Dollars in Millions - Columns may not add due to rounding**Does not include impact of the EITC Increase****Table 1 - General Fund Appropriation Increase**

| House Proposal | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
|--------------------------|---------|---------|----------|----------|----------|----------|----------|----------|
| School Aid \$5.40 | \$ 7.0 | \$ 14.7 | \$ 23.2 | \$ 31.9 | \$ 45.0 | \$ 60.6 | \$ 79.2 | \$ 96.4 |
| Business Prop Tax Credit | 24.0 | 48.0 | 72.0 | 96.0 | 120.0 | 120.0 | 120.0 | 120.0 |
| Backfill | 16.0 | 32.2 | 48.5 | 65.0 | 81.7 | 65.4 | 49.1 | 32.6 |
| Total State Support | \$ 47.0 | \$ 94.9 | \$ 143.7 | \$ 192.9 | \$ 246.7 | \$ 246.0 | \$ 248.3 | \$ 249.0 |

**Table 2 - Property Tax Dollars by Property Class
Difference, HF 2475 Minus Baseline Projection**

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
|------------------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Residential | \$ -5.5 | \$ -12.0 | \$ -19.4 | \$ -30.5 | \$ -36.1 | \$ -60.3 | \$ -81.4 | \$ -111.3 |
| Agriculture | -1.6 | -3.7 | -6.5 | -10.0 | -10.6 | -15.8 | -20.8 | -26.9 |
| Com/Ind/Rail/Multi-Res | -58.8 | -120.3 | -187.9 | -253.6 | -316.4 | -311.2 | -316.2 | -311.7 |
| Utility/Other | -7.3 | -13.6 | -15.2 | -17.1 | -37.7 | -37.1 | -36.2 | -35.7 |
| Total | \$ -73.2 | \$ -149.6 | \$ -229.0 | \$ -311.2 | \$ -400.8 | \$ -424.4 | \$ -454.6 | \$ -485.6 |

**Table 3 - Property Tax Dollars by Authority
Difference, HF 2475 Minus Baseline Projection**

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
|------------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| City | \$ -10.6 | \$ -21.8 | \$ -33.8 | \$ -46.3 | \$ -59.7 | \$ -62.3 | \$ -65.7 | \$ -69.6 |
| County-Urban | -8.9 | -18.5 | -28.9 | -40.1 | -52.2 | -59.8 | -68.2 | -77.6 |
| County- Rural | -1.6 | -3.3 | -5.1 | -6.9 | -8.9 | -10.0 | -11.2 | -12.6 |
| School | -19.4 | -39.7 | -60.9 | -82.4 | -108.7 | -110.6 | -116.2 | -120.2 |
| Other Local Gov. | -8.8 | -18.2 | -28.4 | -39.4 | -51.2 | -61.7 | -73.2 | -85.7 |
| Total | \$ -49.3 | \$ -101.5 | \$ -157.1 | \$ -215.1 | \$ -280.7 | \$ -304.4 | \$ -334.5 | \$ -365.7 |

**Table 4 - Property Tax Dollars by Authority
Difference Adjusted For State Appropriations (Backfill & School Aid)**

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
|------------------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|
| City | \$ -5.3 | \$ -11.1 | \$ -17.4 | \$ -24.3 | \$ -31.8 | \$ -39.9 | \$ -48.8 | \$ -58.4 |
| County-Urban | -6.4 | -13.4 | -21.1 | -29.5 | -38.8 | -49.0 | -60.1 | -72.2 |
| County- Rural | -1.1 | -2.3 | -3.6 | -4.9 | -6.4 | -8.0 | -9.7 | -11.6 |
| School | -5.8 | -11.7 | -17.9 | -24.2 | -31.1 | -24.0 | -17.6 | -11.0 |
| Other Local Gov. | -7.7 | -16.0 | -25.1 | -35.0 | -45.7 | -57.3 | -69.9 | -83.5 |
| Total | \$ -26.3 | \$ -54.5 | \$ -85.1 | \$ -117.9 | \$ -153.8 | \$ -178.2 | \$ -206.1 | \$ -236.7 |

Sources

Department of Management property valuation and rate history files
 Department of Revenue property valuation reports
 Legislative Services Agency analysis

/s/ Holly M. Lyons

May 7, 2012

The fiscal note for this bill was prepared pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

Table

HF 2475 - Property Tax Includes TIF Dollars

| 1A General Fund Appropriation Increase - In Millions of Dollars | | | | | | | | | | | |
|-----------------------------------------------------------------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|----------|
| House Proposal | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| School Aid \$5.40 | \$ 0.0 | \$ 0.0 | \$ 0.0 | \$ 7.0 | \$ 14.7 | \$ 23.2 | \$ 31.9 | \$ 45.0 | \$ 60.6 | \$ 79.2 | \$ 96.4 |
| Business Prop Tax Credit | 0.0 | 0.0 | 0.0 | 24.0 | 48.0 | 72.0 | 96.0 | 120.0 | 120.0 | 120.0 | 120.0 |
| Backfill | 0.0 | 0.0 | 0.0 | 16.0 | 32.2 | 48.5 | 65.0 | 81.7 | 65.4 | 49.1 | 32.6 |
| Total State Support | \$ 0.0 | \$ 0.0 | \$ 0.0 | \$ 47.0 | \$ 94.9 | \$ 143.7 | \$ 192.9 | \$ 246.7 | \$ 246.0 | \$ 248.3 | \$ 249.0 |

| 2A Property Tax Dollars in Millions by Class - Baseline | | | | | | | | | | | |
|---------------------------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Baseline | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| Residential | \$ 2,300.3 | \$ 2,454.7 | \$ 2,594.7 | \$ 2,735.2 | \$ 2,891.9 | \$ 3,049.8 | \$ 3,228.2 | \$ 3,392.4 | \$ 3,589.7 | \$ 3,773.3 | \$ 3,990.3 |
| Agriculture | 720.1 | 756.0 | 787.6 | 818.7 | 850.3 | 881.3 | 914.9 | 947.0 | 983.1 | 1,017.9 | 1,056.7 |
| Com/Ind/Rail/Multi-Res | 1,524.0 | 1,567.1 | 1,595.3 | 1,640.0 | 1,680.3 | 1,738.4 | 1,779.7 | 1,862.6 | 1,910.0 | 1,999.7 | 2,055.8 |
| Utility/Other | 254.4 | 256.4 | 257.8 | 258.3 | 258.5 | 257.9 | 258.0 | 256.7 | 256.8 | 255.6 | 255.6 |
| Total | \$ 4,798.8 | \$ 5,034.3 | \$ 5,235.3 | \$ 5,452.2 | \$ 5,680.9 | \$ 5,927.4 | \$ 6,180.9 | \$ 6,458.7 | \$ 6,739.6 | \$ 7,046.4 | \$ 7,358.4 |

| 2B Property Tax Dollars in Millions by Class - HF 2475 | | | | | | | | | | | |
|--------------------------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| House Proposal | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| Residential | \$ 2,300.3 | \$ 2,454.7 | \$ 2,594.7 | \$ 2,729.8 | \$ 2,879.8 | \$ 3,030.4 | \$ 3,197.7 | \$ 3,356.3 | \$ 3,529.5 | \$ 3,691.9 | \$ 3,879.0 |
| Agriculture | 720.1 | 756.0 | 787.6 | 817.1 | 846.6 | 874.8 | 904.9 | 936.4 | 967.3 | 997.1 | 1,029.8 |
| Com/Ind/Rail/Multi-Res | 1,524.0 | 1,567.1 | 1,595.3 | 1,581.2 | 1,560.0 | 1,550.4 | 1,526.1 | 1,546.2 | 1,598.8 | 1,683.5 | 1,744.1 |
| Utility/Other | 254.4 | 256.4 | 257.8 | 251.0 | 244.9 | 242.7 | 241.0 | 219.0 | 219.7 | 219.4 | 219.9 |
| Total | \$ 4,798.8 | \$ 5,034.3 | \$ 5,235.3 | \$ 5,379.0 | \$ 5,531.4 | \$ 5,698.3 | \$ 5,869.8 | \$ 6,058.0 | \$ 6,315.2 | \$ 6,591.9 | \$ 6,872.8 |

| 2C Property Tax Dollars in Millions by Class - Difference, HF 2475 minus Baseline | | | | | | | | | | | |
|-----------------------------------------------------------------------------------|---------|---------|---------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| House Proposal | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| Residential | \$ 0.0 | \$ 0.0 | \$ 0.0 | \$ -5.5 | \$ -12.0 | \$ -19.4 | \$ -30.5 | \$ -36.1 | \$ -60.3 | \$ -81.4 | \$ -111.3 |
| Agriculture | 0.0 | 0.0 | 0.0 | -1.6 | -3.7 | -6.5 | -10.0 | -10.6 | -15.8 | -20.8 | -26.9 |
| Com/Ind/Rail/Multi-Res | 0.0 | 0.0 | 0.0 | -58.8 | -120.3 | -187.9 | -253.6 | -316.4 | -311.2 | -316.2 | -311.7 |
| Utility/Other | 0.0 | 0.0 | 0.0 | -7.3 | -13.6 | -15.2 | -17.1 | -37.7 | -37.1 | -36.2 | -35.7 |
| Total | \$ 0.0 | \$ 0.0 | \$ 0.0 | \$ -73.2 | \$ -149.6 | \$ -229.1 | \$ -311.1 | \$ -400.7 | \$ -424.5 | \$ -454.5 | \$ -485.6 |

| 3A Property Tax Dollars in Millions by Authority - Baseline | | | | | | | | | | | |
|-------------------------------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| City | \$ 1,204.7 | \$ 1,263.3 | \$ 1,324.7 | \$ 1,389.2 | \$ 1,456.7 | \$ 1,527.6 | \$ 1,601.9 | \$ 1,679.8 | \$ 1,761.5 | \$ 1,847.2 | \$ 1,937.0 |
| County-Urban | 570.2 | 602.2 | 636.0 | 671.8 | 709.5 | 749.4 | 791.5 | 836.0 | 883.0 | 932.6 | 985.0 |
| County- Rural | 505.7 | 526.4 | 547.9 | 570.3 | 593.6 | 617.9 | 643.2 | 669.5 | 696.9 | 725.4 | 755.0 |
| School | 2,171.8 | 2,277.1 | 2,341.4 | 2,414.6 | 2,492.5 | 2,580.5 | 2,667.7 | 2,770.8 | 2,868.1 | 2,982.2 | 3,091.7 |
| Other Local Gov. | 346.4 | 365.3 | 385.2 | 406.3 | 428.5 | 451.9 | 476.6 | 502.7 | 530.1 | 559.1 | 589.7 |
| Total | \$ 4,798.8 | \$ 5,034.3 | \$ 5,235.3 | \$ 5,452.2 | \$ 5,680.9 | \$ 5,927.4 | \$ 6,180.9 | \$ 6,458.7 | \$ 6,739.6 | \$ 7,046.4 | \$ 7,358.4 |

| 3B Property Tax Dollars in Millions by Authority - HF 2475 | | | | | | | | | | | |
|------------------------------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| City | \$ 1,204.7 | \$ 1,263.3 | \$ 1,324.7 | \$ 1,378.6 | \$ 1,434.9 | \$ 1,493.8 | \$ 1,555.6 | \$ 1,620.1 | \$ 1,699.2 | \$ 1,781.5 | \$ 1,867.4 |
| County-Urban | 570.2 | 602.2 | 636.0 | 662.9 | 691.0 | 720.5 | 751.4 | 783.8 | 823.2 | 864.4 | 907.4 |
| County- Rural | 505.7 | 526.4 | 547.9 | 568.7 | 590.4 | 612.9 | 636.2 | 660.6 | 686.8 | 714.1 | 742.5 |
| School | 2,171.8 | 2,277.1 | 2,341.4 | 2,395.2 | 2,452.8 | 2,519.6 | 2,585.3 | 2,662.1 | 2,757.5 | 2,866.0 | 2,971.5 |
| Other Local Gov. | 346.4 | 365.3 | 385.2 | 397.5 | 410.3 | 423.5 | 437.2 | 451.4 | 468.4 | 485.9 | 504.0 |
| Total | \$ 4,798.8 | \$ 5,034.3 | \$ 5,235.3 | \$ 5,403.0 | \$ 5,579.4 | \$ 5,770.3 | \$ 5,965.8 | \$ 6,178.0 | \$ 6,435.2 | \$ 6,711.9 | \$ 6,992.8 |

| 3C Property Tax Dollars in Millions by Authority - Difference, HF 2475 minus Baseline | | | | | | | | | | | |
|---------------------------------------------------------------------------------------|---------|---------|---------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| City | \$ 0.0 | \$ 0.0 | \$ 0.0 | \$ -10.6 | \$ -21.8 | \$ -33.8 | \$ -46.3 | \$ -59.7 | \$ -62.3 | \$ -65.7 | \$ -69.6 |
| County-Urban | 0.0 | 0.0 | 0.0 | -8.9 | -18.5 | -28.9 | -40.1 | -52.2 | -59.8 | -68.2 | -77.6 |
| County- Rural | 0.0 | 0.0 | 0.0 | -1.6 | -3.3 | -5.1 | -6.9 | -8.9 | -10.0 | -11.2 | -12.6 |
| School | 0.0 | 0.0 | 0.0 | -19.4 | -39.7 | -60.9 | -82.4 | -108.7 | -110.6 | -116.2 | -120.2 |
| Other Local Gov. | 0.0 | 0.0 | 0.0 | -8.8 | -18.2 | -28.4 | -39.4 | -51.2 | -61.7 | -73.2 | -85.7 |
| Total | \$ 0.0 | \$ 0.0 | \$ 0.0 | \$ -49.2 | \$ -101.6 | \$ -157.1 | \$ -215.1 | \$ -280.7 | \$ -304.5 | \$ -334.5 | \$ -365.6 |

| 3D Property Dollars Tax in Millions by Authority - Difference Adjusted For State Appropriations (Backfill & School Aid) | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------|---------|---------|---------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|
| | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
| City | \$ 0.0 | \$ 0.0 | \$ 0.0 | \$ -5.3 | \$ -11.1 | \$ -17.4 | \$ -24.3 | \$ -31.8 | \$ -39.9 | \$ -48.8 | \$ -58.4 |
| County-Urban | 0.0 | 0.0 | 0.0 | -6.4 | -13.4 | -21.1 | -29.5 | -38.8 | -49.0 | -60.1 | -72.2 |
| County- Rural | 0.0 | 0.0 | 0.0 | -1.1 | -2.3 | -3.6 | -4.9 | -6.4 | -8.0 | -9.7 | -11.6 |
| School | 0.0 | 0.0 | 0.0 | -5.8 | -11.7 | -17.9 | -24.2 | -31.1 | -24.0 | -17.6 | -11.0 |
| Other Local Gov. | 0.0 | 0.0 | 0.0 | -7.7 | -16.0 | -25.1 | -35.0 | -45.7 | -57.3 | -69.9 | -83.5 |
| Total | \$ 0.0 | \$ 0.0 | \$ 0.0 | \$ -26.2 | \$ -54.6 | \$ -85.1 | \$ -117.9 | \$ -153.8 | \$ -178.3 | \$ -206.1 | \$ -236.6 |

Rollback Projections

| | Assessment | Fiscal | Residential | | Ag Land & Buildings | | Multi-Residential | | Com/Ind/Rail | |
|-----------|------------|---------|-------------|----------|---------------------|----------|-------------------|----------|--------------|----------|
| | Year | Year | Baseline | Proposed | Baseline | Proposed | Baseline | Proposed | Baseline | Proposed |
| Actual | AY 2010 | FY 2012 | 48.53% | 48.53% | 69.02% | 69.02% | | | 100.00% | 100.00% |
| Actual | AY 2011 | FY 2013 | 50.75% | 50.75% | 57.54% | 57.54% | | | 100.00% | 100.00% |
| Projected | AY 2012 | FY 2014 | 52.81% | 52.81% | 59.89% | 59.89% | | | 100.00% | 100.00% |
| Projected | AY 2013 | FY 2015 | 53.83% | 53.32% | 48.00% | 47.54% | 100.00% | 90.00% | 100.00% | 98.00% |
| Projected | AY 2014 | FY 2016 | 55.95% | 54.89% | 49.96% | 49.00% | 100.00% | 80.00% | 100.00% | 96.00% |
| Projected | AY 2015 | FY 2017 | 56.48% | 54.89% | 52.73% | 51.23% | 100.00% | 70.00% | 100.00% | 94.00% |
| Projected | AY 2016 | FY 2018 | 58.69% | 56.51% | 54.88% | 52.81% | 100.00% | 60.00% | 100.00% | 92.00% |
| Projected | AY 2017 | FY 2019 | 58.75% | 56.03% | 57.77% | 55.06% | 100.00% | 56.03% | 100.00% | 90.00% |
| Projected | AY 2018 | FY 2020 | 60.72% | 57.36% | 60.13% | 56.76% | 100.00% | 57.36% | 100.00% | 90.00% |
| Projected | AY 2019 | FY 2021 | 60.66% | 56.76% | 69.08% | 64.59% | 100.00% | 56.76% | 100.00% | 90.00% |
| Projected | AY 2020 | FY 2022 | 62.67% | 58.09% | 71.90% | 66.58% | 100.00% | 58.09% | 100.00% | 90.00% |

| Average Annual % Change in Taxable Value, Tax Rate, and Tax Revenue | | | | Taxable Value & Tax Dollars in Millions, Rates in \$/\$1,000 | | | | |
|---------------------------------------------------------------------|---------------------------------|-----------------------------------|----------------------------------|--------------------------------------------------------------|-------------------------------------------|-------------------|---------------------|---------------------|
| | Actual FY 2001 to FY 2012 | Baseline FY 2012 to FY 2022 | HF 2475 FY 2012 to FY 2022 | | Actual FY 2001 | Actual FY 2012 | FY 2022 Baseline | FY 2022 Proposal |
| By Property Class | | | | | | | | |
| Residential | | | | | | | | |
| Taxable Value | 4.7% | 5.8% | 4.5% | \$ | 38,780 | \$ 64,536 | \$ 113,280 | \$ 105,000 |
| Statewide Average Tax Rate | 1.1% | -0.1% | 0.3% | \$ | 31.48 | \$ 35.68 | \$ 35.22 | \$ 36.94 |
| Property Tax Revenue | 5.9% | 5.6% | 4.9% | \$ | 1,221 | \$ 2,303 | \$ 3,990 | \$ 3,879 |
| Agricultural | | | | | | | | |
| Taxable Value | 0.7% | 4.5% | 3.3% | \$ | 23,939 | \$ 25,910 | \$ 40,195 | \$ 37,219 |
| Statewide Average Tax Rate | 1.6% | -0.2% | 0.3% | \$ | 22.64 | \$ 26.86 | \$ 26.30 | \$ 27.67 |
| Property Tax Revenue | 2.3% | 4.3% | 3.6% | \$ | 542 | \$ 696 | \$ 1,057 | \$ 1,030 |
| Com/Ind/Rail/Multi-Res | | | | | | | | |
| Taxable Value | 4.8% | 3.1% | 1.5% | \$ | 24,543 | \$ 40,968 | \$ 55,583 | \$ 48,123 |
| Statewide Average Tax Rate | 1.1% | -0.2% | 0.3% | \$ | 33.56 | \$ 37.68 | \$ 36.99 | \$ 38.73 |
| Property Tax Revenue | 5.9% | 2.9% | 1.7% | \$ | 824 | \$ 1,544 | \$ 2,056 | \$ 1,864 |
| | | | | | Adusted for new tax credit ----> \$ 1,744 | | | |
| Utility/Other | | | | | | | | |
| Taxable Value | -1.5% | 0.4% | -1.5% | \$ | 9,362 | \$ 7,964 | \$ 8,263 | \$ 6,754 |
| Statewide Average Tax Rate | 1.0% | -0.4% | 0.1% | \$ | 28.79 | \$ 32.14 | \$ 30.98 | \$ 32.57 |
| Property Tax Revenue | -0.5% | 0.0% | -1.4% | \$ | 270 | \$ 256 | \$ 256 | \$ 220 |
| Total - All Classes | | | | | | | | |
| Taxable Value | 3.4% | 4.5% | 3.2% | \$ | 96,624 | \$ 139,379 | \$ 217,321 | \$ 197,096 |
| Statewide Average Tax Rate | 1.4% | -0.2% | 0.3% | \$ | 29.56 | \$ 34.43 | \$ 33.86 | \$ 35.48 |
| Property Tax Revenue | 4.8% | 4.4% | 3.5% | \$ | 2,856 | \$ 4,799 | \$ 7,359 | \$ 6,993 |
| | | | | | Adusted for new tax credit ----> \$ 6,873 | | | |

By Taxing Authority Type

| Average Annual % Change in Taxable Value, Tax Rate, and Tax Revenue | | | | Taxable Value & Tax Dollars in Millions, Rates in \$/ \$1,000 | | | |
|---------------------------------------------------------------------|------|-------|-------|---------------------------------------------------------------|------------|------------|------------|
| City * | | | | | | | |
| Taxable Value | 4.1% | 4.6% | 3.2% | \$ 55,867 | \$ 86,990 | \$ 135,912 | \$ 122,541 |
| Statewide Average Tax Rate | 0.7% | 0.3% | 0.9% | \$ 12.79 | \$ 13.85 | \$ 14.25 | \$ 15.24 |
| Property Tax Revenue | 4.9% | 4.9% | 4.1% | \$ 715 | \$ 1,205 | \$ 1,937 | \$ 1,867 |
| County-Urban | | | | | | | |
| Taxable Value | 4.1% | 4.6% | 3.2% | \$ 56,294 | \$ 87,461 | \$ 136,647 | \$ 123,221 |
| Statewide Average Tax Rate | 1.5% | 1.0% | 1.1% | \$ 5.55 | \$ 6.52 | \$ 7.21 | \$ 7.36 |
| Property Tax Revenue | 5.6% | 5.6% | 4.3% | \$ 312 | \$ 570 | \$ 985 | \$ 907 |
| County-Rural | | | | | | | |
| Taxable Value | 2.3% | 4.5% | 3.3% | \$ 40,329 | \$ 51,917 | \$ 80,673 | \$ 73,874 |
| Statewide Average Tax Rate | 1.7% | -0.4% | 0.3% | \$ 8.07 | \$ 9.74 | \$ 9.36 | \$ 10.04 |
| Property Tax Revenue | 4.1% | 4.1% | 3.5% | \$ 325 | \$ 506 | \$ 755 | \$ 742 |
| School | | | | | | | |
| Taxable Value | 3.4% | 4.5% | 3.2% | \$ 96,624 | \$ 139,379 | \$ 217,320 | \$ 197,095 |
| Statewide Average Tax Rate | 1.3% | -0.9% | -0.3% | \$ 13.56 | \$ 15.58 | \$ 14.23 | \$ 15.07 |
| Property Tax Revenue | 4.7% | 3.6% | 2.9% | \$ 1,310 | \$ 2,172 | \$ 3,092 | \$ 2,971 |
| Other Local Governments | | | | | | | |
| Taxable Value | 3.4% | 4.5% | 3.2% | \$ 96,624 | \$ 139,379 | \$ 217,320 | \$ 197,095 |
| Statewide Average Tax Rate | 2.0% | 0.9% | 0.3% | \$ 2.00 | \$ 2.49 | \$ 2.71 | \$ 2.57 |
| Property Tax Revenue | 5.5% | 5.5% | 3.5% | \$ 193 | \$ 346 | \$ 590 | \$ 506 |
| Total - All Local Governments | | | | | | | |
| Taxable Value | 3.4% | 4.5% | 3.2% | \$ 96,624 | \$ 139,379 | \$ 217,320 | \$ 197,095 |
| Statewide Average Tax Rate | 1.4% | -0.2% | 0.3% | \$ 29.56 | \$ 34.43 | \$ 33.86 | \$ 35.48 |
| Property Tax Revenue | 4.8% | 4.4% | 3.5% | \$ 2,856 | \$ 4,799 | \$ 7,359 | \$ 6,993 |

* City taxable value excludes property that is exempt from the city rate and also excludes agricultural property. City agland is included in "Other Local Governments."

NOTE: For the "By Taxing Authority Type" portion of the Table, Tax Increment Financing (TIF) revenue is included with the original taxing authority, not with the authority that ultimately receives the TIF revenue.